



Application for Tax Certificate

CR-T
V1 4/2021

1. Required Entity Information

| | | | |
|---|--|-------|----------------|
| Entity Name | Entity Contact Person | | Contact Number |
| Mailing Address | City | State | ZIP Code |
| Email Address (Where approved certificate will be sent) | | | |
| Federal Employer Identification Number | Secretary of State Identification Number | | |

2. Representative Information (Person to whom the certificate should be sent.)

| | | | |
|------|-----------------|----------|--|
| Name | Mailing Address | | |
| City | State | ZIP Code | |

3. Type of Certificate Requested (Mark each type of certificate requested.)

| | | | | |
|---|---|---|---|--|
| <input type="checkbox"/> Title 15 Reinstate with the Secretary of State after being involuntarily dissolved | <input type="checkbox"/> Dissolution/Withdrawal Withdraw/dissolve with the Secretary of State after filing a final tax return | <input type="checkbox"/> Good Standing Show that your tax filing and payment requirements are current | <input type="checkbox"/> Tax Clearance Verify that your final return was filed and all taxes have been paid | <input type="checkbox"/> Reviver Reinstate with the Secretary of State after being suspended (You must also request a Title 15 Certificate.) |
|---|---|---|---|--|

4. Business Entity Types (Mark only one box.)

| | |
|---|---|
| <input type="checkbox"/> C corporation | <input type="checkbox"/> Disregarded entity (other than a sole proprietorship) |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> LLC taxed as a partnership |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> LLC taxed as an S corporation |
| <input type="checkbox"/> Limited liability partnership | <input type="checkbox"/> LLC taxed as a C corporation |
| <input type="checkbox"/> Trust | <input type="checkbox"/> Nonprofit (tax-exempt) organization (see instructions) |
| <input type="checkbox"/> Sole proprietorship (including LLCs taxed as a sole proprietorship) Name of sole proprietor _____ SSN of sole proprietor <input type="text"/> | |

5. For C Corporations Only

| |
|--|
| a. If merging or consolidating, provide the name and FEIN for the surviving entity and the date of merger/consolidation. Name of the surviving entity _____ FEIN of the surviving entity <input type="text"/> Date of merger or consolidation _____ |
| b. If you are filing a combined Montana tax return, enter the name and FEIN as shown on the tax return. Name _____ FEIN <input type="text"/> <i>See instructions if you must complete an Assumption of Tax Liability (Form ATL) with this application.</i> |

6. Signature

| | |
|------------|-------|
| _____ | _____ |
| Print Name | Title |
| _____ | _____ |
| Signature | Date |

Mail application to: Montana Department of Revenue, Attn: Certificates, PO Box 5805, Helena, MT 59604-5805

Fax application to: (406) 444-6642

Form CR-T Instructions

There is no charge to request a tax certificate from the Montana Department of Revenue.

To expedite your request: File your application on our TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

- Submit any missing tax returns and make payments.
- Complete Form CR-T in its entirety.

If you complete the application electronically, you will receive an email with a confirmation number and you do not need to send in the Form CR-T. You will also receive email notification when your certificate is approved.

If you are requesting a Title 15 certificate, Dissolution/Withdrawal or a Reviver, you must upload the certificate electronically to:

Montana Secretary of State
biz.sosmt.gov

Certificates expire six months from the date on the certificate. If you are required to send a certificate to the Montana Secretary of State, you must do so within six months. If you have questions regarding your reinstatement, dissolution, withdrawal or suspension, contact the Montana Secretary of State at (406) 444-2034 or sosbusiness@mt.gov.

1. Entity Information (All fields required)

Enter the business name, mailing address, federal employer identification number (FEIN) and Montana Secretary of State ID of the entity requesting a tax certificate. The Montana Secretary of State ID number is referred to as the Certified File Number or Filing Number on all correspondence issued by the Montana Secretary of State and begins with a letter. Enter the letter, followed by the next six to eight digits of the number. For example, if your Certified File Number is D-123456, enter D123456 in the spaces provided. The number can also be found at sos.mt.gov by searching for the business's name under the Business Search section.

2. Representative Information

Enter the name and mailing address of the representative to whom the certificate should be sent. The department will not send your approved certificate(s) to the Montana Secretary of State on your behalf.

If you would like us to discuss any questions regarding your application or your account with the representative listed in this section, you must complete a Power of Attorney (Form POA) if you have not done so already. This form is available on MTRRevenue.gov or you can submit it electronically on TAP: <https://tap.dor.mt.gov>.

3. Type of Certificate Requested

Title 15 Certificate – To reinstate a Montana corporation or limited liability company (LLC) after it has been involuntarily dissolved by the Secretary of State, you must submit all tax returns and pay all taxes prior to the issuance of a certificate. Refer to [35-6-201](#) and [35-8-912, MCA](#).

A certificate from the Montana Department of Revenue is not required for reinstatement of a domestic single-member limited liability company that is not taxed as a corporation. Refer to [35-8-912, MCA](#).

Dissolution/Withdrawal Certificate (DW) – For purposes of a voluntary withdrawal or dissolution with the Secretary of State, you need to request a DW. This certificate verifies that the entity has filed all returns and has paid all taxes owing to the State of Montana up to the date of the request for dissolution or withdrawal.

Certificate of Reviver – If the Secretary of State has suspended a Montana corporation's powers or forfeited a foreign corporation's rights to do business in Montana because the corporate income tax was not paid or a tax return was not filed, the corporation will need to request a Certificate of Reviver as well as a Title 15 Certificate to reinstate this entity. Both certificates must be sent to the Secretary of State. Refer to [15-31-524, MCA](#).

Good Standing Certificate – A Good Standing Certificate is available from the Department of Revenue, which will serve as confirmation that the entity has filed all tax returns and paid all taxes at the time of your request. This certificate is not filed with the Secretary of State. Instead, it is requested by the taxpayer to inform outside parties, such as financial institutions, that the taxpayer has no outstanding tax obligation.

Tax Clearance Certificate (TCC) – A TCC verifies that the entity has filed all tax returns with the Department of Revenue. In addition, this certificate confirms that all taxes have been paid through and including the entity's final year of existence in Montana. This certificate is not required to be filed with the Secretary of State. Refer to [15-31-552\(2\), MCA](#).

If you are filing as part of a combined return under a different name and FEIN in Montana, you need to request a DW to dissolve or withdraw and complete section 5b on Form CR-T.

4. Business Entity Type

C corporation – Mark this box if you are a corporation. If a C corporation did not engage in any activity in Montana, the entity can file an Affidavit of Inactivity for Corporations,

Partnerships and Disregarded Entities (Form INA-CT) – This form is available to file electronically in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>. If you were part of a merger or consolidation or filed as part of a combined group in Montana, you need to complete the required information in Question 5 on the Form CR-T.

S corporation – Mark this box if you are a corporation and have a valid Subchapter S election for federal purposes. If an S corporation did not engage in any activity in Montana, the entity can file an Affidavit of Inactivity for Corporations, Partnerships and Disregarded Entities (Form INA-CT). This form is available to file electronically in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

Partnership – Mark this box if you are a partnership. If a partnership did not engage in any activity in Montana, the entity can file an Affidavit of Inactivity for Corporations, Partnerships and Disregarded Entities (Form INA-CT). This form is available to file electronically in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

Limited Liability Partnership – Mark this box if you are a limited liability partnership. If a limited liability partnership did not engage in any activity in Montana, the entity can file an Affidavit of Inactivity for Corporations, Partnerships and Disregarded Entities (Form INA-CT). This form is available to file electronically in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

Trust – Mark this box if you are a trust.

Sole Proprietorship (including LLCs taxed as a sole proprietorship) – Mark this box if you are a sole proprietor or an LLC taxed as a sole proprietor and report your business income on a Federal Schedule C or E. If you mark this box, enter the name and social security number (SSN) of the sole proprietor.

Disregarded Entity – Mark this box if you are disregarded as a separate entity for federal income tax purposes. A disregarded entity is a business entity that is separate from its owner but chooses to be disregarded as a separate entity for federal income tax purposes. A disregarded entity owned by an individual is treated as a sole proprietor. A disregarded entity owned by any other entity is treated as a branch or division of its owner. If you are a single-member LLC and you did not elect to be taxed as a C corporation or S corporation, you are a disregarded entity. If you are an LLC wholly owned by a C corporation or a C corporation that is disregarded as a separate entity for federal income tax purposes, you must complete the required information in question 5b of this form.

LLC taxed as a partnership – Mark this box if you are an LLC treated as a partnership for federal income tax purposes. If you are a multi-member LLC and you did not elect to be taxed as a C corporation or S corporation, you are an LLC taxed as a partnership. If an LLC did not engage in any activity in Montana, the entity can file an Affidavit of Inactivity for Corporations, Partnerships and Disregarded Entities (Form INA-CT). This form is available to file electronically in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

LLC taxed as an S corporation – Mark this box if you elected to be treated as an S corporation for federal income tax purposes. If an LLC did not engage in any activity in Montana, the entity can file an Affidavit of Inactivity for Corporations, Partnerships and Disregarded Entities (Form INA-CT). This form is available to file electronically in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>.

LLC taxed as a C corporation – Mark this box if you elected to be treated as a C corporation for federal income tax purposes. If an LLC did not engage in any activity in Montana, the entity can file an Affidavit of Inactivity for Corporations, Partnerships and Disregarded Entities (Form INA-CT). This form is available to file electronically

in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>. If you were part of a merger or consolidation or filed as part of a combined group in Montana, you need to complete the required information in question 5 on the Form CR-T.

Nonprofit (tax-exempt) organization – Mark this box if you are a nonprofit or tax-exempt organization. If your organization has registered as a nonprofit organization with the Montana Secretary of State or has been granted tax-exempt status for federal income tax purposes, you still need to qualify for tax-exempt status with the Montana Department of Revenue. If you have not yet qualified for tax-exempt status with the Montana Department of Revenue, you must complete the Tax-Exempt Status Request Form (Form EXPT) and include the requested information on that form for your organization to establish tax-exempt status with the Montana Department of Revenue and to subsequently receive any certificates. Form EXPT is available at MTRevenue.gov.

5. For C Corporations Only

Complete this section only if you are a C corporation, an LLC taxed as a C corporation, a C corporation that is disregarded for federal income tax purposes or an LLC that is disregarded for federal income tax purposes and wholly owned by a C corporation.

- If your entity was part of a merger or consolidation, enter the name and FEIN of the surviving entity and the date of the merger or consolidation. Also, you must complete and include the Assumption of Tax Liability (Form ATL) with your application. This form is available to file electronically in our TransAction at Portal (TAP) <https://tap.dor.mt.gov>.
- If your entity is filing as part of a combined group in Montana, enter the name and FEIN of the entity filing the combined return on your behalf. If you are requesting a Dissolution/Withdrawal or Tax Clearance certificate, you must complete and include the Assumption of Tax Liability (Form ATL) with your application. This form is available to file electronically in our TransAction Portal (TAP) at <https://tap.dor.mt.gov>

6. Signature

Form CR-T must be signed by:

- An officer of the entity if you are a corporation or a nonprofit organization.
- A general partner of the entity if you are a partnership.
- A member of the entity if you are a limited liability company.
- An owner of the entity if you are a disregarded entity or a sole proprietorship.
- A fiduciary of the entity if you are a trust.

Administrative Rules of Montana: 42.2.402

Questions? Please email us at DORTaxCertificates@mt.gov or call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.