



Extension of Statute of Limitations
[15-31-509, MCA](#)

ESL
V2 4/2014

It is hereby agreed between _____
and the Montana Department of Revenue, that the period within which the Montana
Department of Revenue may assess additional Montana Corporate Income Tax, is hereby
extended to _____
for the tax period(s) ended _____
pursuant to Section [15-31-509\(1\), Montana Code Annotated](#).

The execution of this agreement also extends the time during which the undersigned
taxpayer may file a claim for refund with respect to the tax period(s) stated above, in
accordance with Section [15-31-509\(2\), MCA](#).

Taxpayer Authorized Signature

Printed Name _____

Title _____

Date _____

Department of Revenue Authorized Signature

Corporate Tax Unit Manager

Printed Name _____

Date _____

Extension of Statute of Limitations

Taxpayer Information

[15-31-509, MCA](#)

About This Form

This form must be completed before the statute of limitations expires for the tax period(s) being extended. To extend the statute of limitations, the taxpayer and an authorized Department of Revenue representative need to completely fill out and sign this form.

Extending the Statute of Limitations

Under Montana law, a taxpayer may consent to extending the regular statute of limitations for the Department of Revenue to assess additional tax. If any additional tax is assessed, interest and penalty will accrue under Montana law ([15-1-216, MCA](#)).

This agreement also extends the timeframe that a refund claim may be filed for the tax period(s) extended. The extended timeframe is the same for refund claims and for assessments of additional tax.

Other Waivers or Extensions

This form is intended to be used only when the taxpayer and the Internal Revenue Service have not executed a federal waiver or extension for the tax period(s) being extended, and also when a federal waiver or extension has expired. This form does not affect an extension of the statute of limitations provided for in Montana law under Sections [15-31-509\(1\)\(a\)](#), [\(1\)\(b\)](#), [\(3\)](#), [\(4\)](#) or [15-31-544, MCA](#).

Extensions of the statute of limitations that the Multistate Tax Commission executes on behalf of the Montana Department of Revenue are considered valid extensions.

Questions?

If you have any questions concerning this form, please call the Corporate Tax Unit Manager at (406) 444-1758.

Mail To:

Montana Department of Revenue
Attention: Corporate Tax Unit Manager
PO Box 7149
Helena, MT 59604-7149