



## Tax-Exempt Status Request Form for Income Taxes

*15-31-102, MCA, ARM 42.9.109 and 42.23.103*

Please type or print the information required in the boxes below.

|                                       |  |   |
|---------------------------------------|--|---|
| Entity Type<br>(check all that apply) | <input type="checkbox"/> HOA<br><input type="checkbox"/> 501(c)(3):<br><input type="checkbox"/> Public Charity<br><input type="checkbox"/> Private Foundation<br><input type="checkbox"/> Other 501(c) types _____ | <input type="checkbox"/> ESOP/ESOT<br><input type="checkbox"/> Pension Trust<br><input type="checkbox"/> IRA<br><input type="checkbox"/> Other _____  |
| Name of Organization                  |  | FEIN<br><div style="text-align: center;"> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>                |
| Address                               |  | Secretary of State ID<br><div style="text-align: center;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> |
| City, State and Zip Code              |  | Tax Year End (if applicable)<br><div style="text-align: center;"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>  |
| Contact Person                        | Telephone Number   |   |

Have you received an exemption certificate or letter from the IRS? (check one)

Yes   
  No   
  Applied For

If **Yes**, please attach a copy with this form *and provide the items listed below*.

If **No** or **Applied For**, please submit the items listed below and refer to the instructions.

Entities engaged in business in Montana are required to file an annual Montana Business Income Tax Return, unless they have tax-exempt status granted by the Montana Department of Revenue. For the department to grant tax-exempt status, an entity generally must provide copies of the following:

1. Affidavit showing the character of the organization, the purposes for which it was organized, its actual activities, the sources and disposition of its income, and whether any of its income may inure to the benefit of any private shareholder or individual. (The affidavit does not need to be notarized.)
2. Articles of Incorporation
3. By-laws
4. Latest financial statement showing assets, liabilities, receipts and disbursements (for example, current bank statement or spreadsheet showing income and expenses)

This list is by no means all inclusive and applicability will vary based on your entity type. For a specific listing of required items for special types of entities, please refer to the instructions.

Filing Requirement: If you have unrelated business taxable income, currently or in the future, you may have an income tax filing requirement pursuant to section 15-31-102(3), MCA.

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

Mail application to Montana Department of Revenue, Corporate Income Tax Unit, PO Box 5805, Helena, MT 59604-5805.  
 Fax application to (406) 444-2900.

# Form EXPT Instructions

## Property Tax Exemption

Do not complete this form for the Montana Department of Revenue property tax exemption. Instead complete form AB-30R - Real Property Tax Exemption. For more information about the property tax exemption, visit our website at [revenue.mt.gov](http://revenue.mt.gov) or call us at (406) 444-6900.

## Certain Religious Organizations

Religious organizations that do not have an IRS exemption letter, or that have applied for one and have not yet received it, may still qualify as tax-exempt in Montana. These entities need to state this fact in their application and should include a copy of their federal Form 990 if they file one, in addition to the items required on page 1. The department will then determine whether they qualify for tax-exempt status.

## Homeowners Associations (HOAs)

While Homeowners Associations are not considered tax-exempt by the IRS, they are generally considered tax-exempt in Montana. In addition to the items required on page 1, an HOA must submit a copy of their federal Form 1120-H with this application. Note that an HOA that files federal Form 1120 instead of Form 1120-H may not qualify as tax-exempt in Montana. An HOA filing Form 1120 may still submit its tax-exempt application with its Form 1120 attached, and the department will determine whether it qualifies. Also note that Commercial Homeowners Associations do not qualify as tax-exempt.

## Certain Unincorporated Entities (ESOP/ESOTs, IRAs, Pensions and Annuities)

Some unincorporated entities such as employee stock ownership plans, individual retirement accounts, pensions and annuities may also qualify as tax-exempt in Montana. These entities are required to file the following information with their application in lieu of items 1 and 4 from page 1.

Documents relevant to the adoption and administration of the plan.

A copy of any form the unincorporated entity is required to file with the IRS (e.g., Form 5309 or Form 5500).

## Other Entities That Are Organized for "Exempt Purposes"

If your entity type does not fall under any of the above categories, did not file an application with the IRS to be considered tax-exempt, does not file an annual federal tax return but is listed in [MCA 15-31-102](#) as an exempt organization, you may still apply for tax-exempt status in Montana. Your entity must be organized for "exempt purposes" as defined in section 501(c)(3) of the Internal Revenue Code, and must provide the items required on page 1 with your application. If any of these items do not apply to you, provide an explanation.

## Federal Employer Identification Numbers (FEINs)

Generally, entities who incorporate receive an identification number from the IRS known as a Federal Employer Identification Number (FEIN). However, this is not true in all cases. Entities who are tax-exempt but have not made a specific election with the IRS to be tax-exempt may not have an FEIN (for example, certain religious organizations and exempt

entities with gross receipts less than \$5,000). Employee stock ownership plans are also not always required to have an FEIN, or they may use the FEIN of the business that owns the plan. For IRAs, do not enter your institutions, trustees or custodian's FEIN. You must enter your FEIN. If your entity does not have an FEIN, you may leave this field blank. Please note if you are requesting a refund due to a withholding made on your behalf, you are required to have an FEIN.

## Secretary of State Identification Number

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 followed by six to eight digits. 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 to eight digits of the number. For example, if your Certified File Number is D-123456, enter D123456 in the spaces provided. Leave any extra boxes blank. A company's Secretary of State Identification Number can also be found at [sos.mt.gov](http://sos.mt.gov) by searching for the business' name under the Business Services section.

## IRS Exemption Certificate/Letter

If an entity makes a specific election with the IRS to be considered tax-exempt, they should receive a certificate or letter from the IRS confirming the election. If you have received such a letter, attach a copy to this application. Please note that this letter is not the same as the letter confirming your federal Employer Identification Number (EIN/FEIN). If you have submitted your election to be considered tax-exempt with the IRS but have not yet received the exemption certificate, indicate the date your election was submitted and provide a copy of the exemption certificate upon receipt.

## When a Tax-Exempt Entity Is Required To File a Tax Return

In some situations, an entity who has been granted tax-exempt status by the department may still be required to file a corporate income tax return. If a tax-exempt entity receives any unrelated business taxable income, as defined by sections 511 through 514 of the Internal Revenue Code, as amended, that results in a federal unrelated business income tax liability of more than \$100 in a particular tax period, that entity is required to file Form CIT, Montana Corporate Income Tax Return, for that period and pay tax on that income. Refer to [MCA 15-31-102\(3\)](#) for more information.

## Requirements for a Tax-Exempt Owner of a Pass-Through Entity

A partnership with a tax-exempt owner is required to withhold tax for that owner even if they have been approved for tax-exempt status by the department. To waive the withholding requirement, the tax-exempt entity needs to file a Montana Form PT-AGR, Pass-Through Entity Owner Tax Agreement. This form can be submitted online through our [TransAction Portal \(TAP\)](#) or with this form. Refer to the Form PT-AGR for more information.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.