1 3 4 5	6 7 8 9 101112131415161718192021222324252627282930313233343536373839404142434445464748495051525354555657585960616263646566676869707172737475767778798	1 81 2
3 4 5	0 1 0 9 10 11 12 13 14 13 10 17 10 19202 12223 2423 2027 2029 50 31 52 53 54 53 50 57 50 59404 14243 44454047 4049 50 51 52 53 54 53 50 57 50 59000 10205 04 05 0007 00 09 107 172 13 74 75 70 77 70 78	3
4		4
5	Department of Pass-Through Entity Owner Tax Agreement	5
6	REVENUE 133-11100g11 Littly Owner 132 Agreement V2 9/2020	6
7 8		7
9		9
40	This agreement is valid for the tax year beginning MMDDYYYY and ending MMDDYYYY , and for all following tax years	10
4.4	This agreement is valid for the tax year beginning MMDDYYYY and ending MMDDYYYY , and for all following tax years until this agreement is revoked.	11
12		12
13	Part 1 - Pass-Through Entity Information	13
	Entity Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	14
15	Identification Number XXXXXXXX	15
	Mailing Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	16
17		17
	City XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	18
19		19
20 I 21	Pass-Through Entity Type: X S corporation X Partnership X Disregarded Entity	20 21
	Pass-Through Entity Contact Person and Phone Number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	21
3		23
	Part 2 - Owner Information	24
	Owner/Fiduciary Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	2
6		26
7	Social Security Number XXXXXXXXXX OR Federal Employer Identification Number XXXXXXXXXXX	2
8		28
	Mailing Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	2
0		30
	City XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	3
2		32
	Owner Entity Type: X Nonresident Individual X Nonresident Estate X Tax-Exempt Entity	33
l -	X Foreign C corporation X Nonresident Trust X Domestic 2nd Tier Pass-Through Entity	34
5 6	(Complete page 2.) Part 3 - Agreement and Signature	35
_	The undersigned agrees:	30
7 ⁻ 3	 if an individual, trust or estate, to timely file a return in accordance with the provisions of 15-30-2602, MCA; 	38
))	 if a C corporation, to timely file a return in accordance with the provisions of 15-31-111, MCA; 	39
)	 • if a domestic 2nd tier pass-through entity, to timely file a return in accordance with the provisions of 15-30-3302, MCA and 	4(
	establish that the entity's distributive share of Montana source income should be fully accounted for in all direct and indirect	4
2	owners' Montana income tax returns;	4
3	to timely pay all taxes imposed with respect to income of the pass-through entity; and	43
1	• to be subject to the personal jurisdiction of the state for the collection of taxes and related interest, penalties and fees imposed	4
5	with respect to income of the pass-through entity.	4
ò		4
	X MMDDYYYY XXX XXX XXXX	4
	Signature of Owner/Fiduciary Date Phone Number	48
		49
		5
2	If the owner is a foreign C corporation, print name and title of signatory.	51 52
	Part 4 - Revoke the Agreement	53
	I revoke my previously filed Form PT-AGR as an owner of the entity listed in Part 1 for the following years XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
5		55
	X MMDDYYYY XXX XXX XXX	56
	Signature of Owner/Fiduciary Date Phone Number	5
		58
		5
)	If the owner is a foreign C corporation, print name and title of signatory.	6
		6
2		62
3		63
4	*16EA01XX*	64
-	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 8	
6		66

F	Form PT-AGR, Page 2 Domestic 2nd Tier Pass-Throu	ugh Enti	ty Type _{XXX} FEI	N XXXXXXXXX
Ť				
[Domestic 2nd Tier Pass-Through Entity Owner Inform	nation (I	ist the owners of th	ne second-tier, etc.)
_				
+	Name		ype and Identification	FEIN of the entity that this
+	Street Address or PO Box	NUM	ber (FEIN or SSN)	owner has interest and
+	City State Zip Code	Entit	rType XXX	percent of the ownership
+		FEIN		XXX.XXXXXX %
+		SSN	XXXXXXXXXX	
+	2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		/ Type XXX	XXXXXXXXX
+		FEIN		XXX.XXXXXX %
+		SSN	XXXXXXXXXX	
+	3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		/ Type XXX	XXXXXXXXX
+		FEIN		XXX.XXXXXX %
+		SSN	XXXXXXXXXX	
+	4 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		/ Type XXX	XXXXXXXXX
+		FEIN		XXX.XXXXXX %
+		SSN	XXXXXXXXXX	
\dagger	5 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		/ Type XXX	XXXXXXXXX
\dagger		FEIN		XXX.XXXXXX %
\dagger		SSN	XXXXXXXXX	
+	6 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		/ Type XXX	XXXXXXXXX
T		FEIN		XXX.XXXXX %
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	SSN	XXXXXXXXXX	
T	7 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Entity	/ Type XXX	XXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	FEIN	XXXXXXXXX	XXX.XXXXXX %
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T	8 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Entity	/ Type XXX	XXXXXXXXX
		FEIN	XXXXXXXXXX	XXX.XXXXXX %
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	9 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Entity	/ Type XXX	XXXXXXXXX
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	10 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		/ Type XXX	XXXXXXXXX
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Form PT-AGR Instructions

Do not attach the Form PT-AGR to the owner's tax return or to the Form PTE. It will not be considered filed if it is attached to the owner's form or the Form PTE.

Due date. Form PT-AGR is due by the due date, including extensions, of the pass-through entity's return.

Purpose of agreement. Each nonresident individual, nonresident trust or estate, foreign C corporation or domestic second-tier pass-through entity who is an owner of a pass-through entity that agrees to file a Montana tax return and pay any applicable tax has to complete this form. This agreement is not valid unless it is signed and dated by the owner.

If the owner does not (1) complete and sign this agreement or (2) participate in the pass-through entity's composite return, the pass-through entity has to remit tax to the Department of Revenue on behalf of the owner.

This agreement applies to foreign C corporation owners that are not engaged in or doing business in Montana. If a foreign C corporation owner does engage in or conduct business in Montana, then the foreign C corporation owner does not complete this agreement. The foreign C corporation should instead file a Montana corporation income tax return.

All second-tier pass-through entities that do not qualify as a domestic second-tier pass-through entity are required to have tax remitted on their behalf or be included on a composite tax return of the first-tier pass-through entity.

File an agreement. A pass-through entity can electronically file the Form PT-AGR through our website. Filing electronically is simple and secure. In addition, the pass-through entity will receive confirmation that the form was filed. For more information, visit <u>MTRevenue.gov</u> and check out our Trans-Action Portal (TAP).

The Form PT-AGR can also be mailed to:

Montana Department of Revenue Attn: Form PT-AGR P.O. Box 5805 Helena, MT 59604-5805

The pass-through entity is not required to file a new agreement each year, but does have to file currently effective agreements for each new qualifying owner and has to retain the agreements of other owners as tax records.

Types of pass-through entities. A pass-through entity is classified in Montana by its treatment for federal income tax purposes. Partnerships include limited liability companies that are treated as partnerships. S corporations include limited liability companies that are treated as S corporations. Disregarded entities include single-member limited liability companies whose separate existence is disregarded for federal income tax purposes, partnerships that have elected under IRC § 761 to be excluded from the partnership tax rules, qualified subchapter S subsidiaries and qualified REIT subsidiaries. Beginning with tax year 2019, disregarded entities included on their owners' Form PTE or CIT are no longer required to file Form PT-AGR.

If an owner of a pass-through entity is another passthrough entity, the owner is a second-tier pass-through entity. Do not file Form PT-AGR unless the owner qualifies as domestic second-tier pass-through entity.

A "domestic second-tier pass-through entity" is a passthrough entity whose interest is entirely held, either directly or indirectly, by any combination of resident individuals, estates, trusts, domestic C corporations or any other entities, organizations or accounts whose principal place of business or administration is located in the state of Montana.

To qualify as a domestic second-tier pass-through entity, you must:

- provide the name, address and Social Security Number (SSN) or Federal Employer Identification Number (FEIN) of each of the domestic second-tier pass-through entity's partners, shareholders, members or other owners;
- establish that all of the domestic second-tier pass-through entity's share of Montana source income will be fully accounted for in a Montana income tax return filed by a Montana based taxpayer; and
- agree to notify the first-tier pass-through entity and the department if the ownership of the domestic second-tier pass-through entity and, if applicable, the ownership of any upper-tier pass-through entities changes.

Agreement Revocation

Failure of any nonresident individual, nonresident trust or estate, or foreign C corporation owner to file a return or to pay taxes. If the owner does not file a Montana tax return or timely pay all taxes as required by the tax agreement, the Department of Revenue may notify the pass-through entity that the tax agreement is no longer in effect. Following that notice, the pass-through entity can no longer rely on the tax agreement. The entity will then be required to pay tax on behalf of the owner to the Department of Revenue unless that owner is included in the entity's composite return.

Change in ownership. The department may revoke the waiver provided for a domestic second-tier pass-through entity if it determines that the partner, shareholder, member or other owner no longer qualifies as a domestic second-tier pass-through entity. The department will notify the first-tier pass-through entity in writing of its requirement to withhold on the second-tier pass-through entity.

Revoke an agreement. If the owner chooses to revoke a previously filed tax agreement, the owner completes parts 1, 2 and 4 of a new Form PT-AGR. If an owner revokes the tax agreement and then chooses to reinstate a tax agreement for a future tax year, the owner will have to file a new Form PT-AGR. The owner must also provide a copy of the Form PT-AGR that revokes the agreement to the pass-through entity so that the pass-through entity is aware that the agreement is no longer in effect.

Page 1–Pass-Through Entity Owner Tax Agreement

Identify the tax year. This agreement will apply to this tax year and all subsequent tax years until revoked.

- Pass-Through Entity Information–Enter the name, mailing address, entity type and FEIN for the first-tier pass-through entity.
- Owner Information–Enter the name, mailing address, entity type and SSN or FEIN for the second-tier passthrough entity.
- Agreement and Signature–The owner, or the owner's representative if a corporation or domestic secondtier pass-through entity, completes this part if the owner agrees to file a Montana tax return and pay any applicable tax.
- Revoke the Agreement–The owner, or the owner's representative if a corporation or domestic second-tier pass-through entity, completes this part if the owner wishes to revoke a previously filed Form PT-AGR.

Complete either Part 3 or Part 4, but not both.

Page 2–Domestic Second-Tier Pass-Through Entity Owner Information (third-tier, fourth-tier, etc.)

Use the following entity type codes to complete the form:

- C corporation (C)
- Disregarded entity (DE)
- Estate (E)
- Individual (I)
- Partnership (PS)
- S corporation (S)
- Tax exempt (TE)
- Trust (T)

If the owner entity type in Part 2 is marked domestic second-tier pass-through entity, page 2 must be completed.

Enter the entity type code and FEIN for the domestic second-tier pass-through entity at the top of page 2.

- Name and Address–For each owner of the domestic second-tier pass-through entity and higher tier passthrough entities (if applicable), provide the name, mailing address, entity type code and FEIN or SSN.
- FEIN of the entity that this owner has an ownership interest in–Include the FEIN of the entity in which the owner has an ownership interest and identify the owner's ownership percentage.
- Important:
 - Include all owners on the request.
 - If additional space is needed, make copies of the second page.
 - We do not accept the information from the second page in other formats.
 - If you do not submit the required information on the second page or copies of the second page, we will deny your waiver request.

Administrative Rules of Montana: <u>42.9.104</u>, <u>42.9.105</u>, and <u>42.9.106</u>

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