



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

To: MeF Vendors

Concerning: MTST_TY24_PTE Updates

Business Rule for field reference number A12335

Updated tax rate from 5.9% to 6.75% on Foreign C-Corp and Tax Exempt Entity.

Old Rule:

Condition 1: Column B, Part 4, Line 14 is less than \$1,000.

Condition 2: Part 2, Composite checkbox is checked, or Part 5, PT-AGR checkbox is checked

Condition 3: Part 2, Resident checkbox is checked

Condition 4: Part 2, PTET checkbox is marked

Condition 5: Part 2, PTET checkbox is not marked but value exists on Part 5, Line 1

Condition 6: Part 2, Owner type is I, E, T, GT, D, F, TE, P, or S

Condition 7: Part 2, Owner type is C or PTP

Result 1: 5.9% of Column B, Part 4, Line 14

Result 2: Part 5, Line 3a equals zero (0)

Result 3: Part 5, Line 3a must equal 5.9% of Column B, Part 4, Line 14 minus Part 5, Line 1

If Conditions 1, 2, 3, and 4 are false, and condition 5 is true, Part 5, Line 3a equals Result 3. [See business rule for Part 5, Line 1 for affected owners]

If Conditions 1, 2, 3, and 4 are false, and Condition 6 is true, Part 5, Line 3a equals Result 1.

If Condition 1 is false, and Condition 3 or 7 is true, Part 5, Line 3a may equal Result 1 or Result 2.

Otherwise enter zero (0)

New Rule:

Condition 1: Column B, Part 4, Line 14 is less than \$1,000.

Condition 2: Part 2, Composite checkbox is checked, or Part 5, PT-AGR checkbox is checked

Condition 3: Part 2, Resident checkbox is checked

Condition 4: Part 2, PTET checkbox is marked

Condition 5: Part 2, PTET checkbox is not marked but value exists on Part 5, Line 1

Condition 6: Part 2, Owner type is I, E, T, GT, D, P, or S

Condition 7: Part 2, Owner type is C or PTP

Condition 8: Part 2, Owner type is F, TE

Result 1: 5.9% of Column B, Part 4, Line 14

Result 2: Part 5, Line 3a equals zero (0)

Result 3: Part 5, Line 3a must equal 5.9% of Column B, Part 4, Line 14 minus Part 5, Line 1

Result 4: 6.75% of Column B, Part 4, Line 14

If Conditions 1, 2, 3, and 4 are false, and condition 5 is true, Part 5, Line 3a equals Result 3. [See business rule for Part 5, Line 1 for affected owners]

If Conditions 1, 2, 3, and 4 are false, and Condition 6 is true, Part 5, Line 3a equals Result 1.

If Condition 1 is false, and Condition 3 or 7 is true, Part 5, Line 3a may equal Result 1, Result 2 or Result 4.

If Condition 1, 2, 3, and 4 are false, and Condition 8 is true, Part 5, Line 3a equals Result 4.

Otherwise enter zero (0)

Thank you,

Information Governance Unit

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