



Date: November 24, 2025

To: TY2025 MeF Software Developers

From: Montana Department of Revenue

Subject: 2025 Business and Estate/Trust/Fiduciary ATS Update

The Montana Department of Revenue is pausing 2025 ATS Testing until December 7, 2025. This pause is to maintain alignment with the IRS in ATS Testing.

☒ E-File

☒ Corporate Income Tax

☒ Passthrough Entity Income Tax

☒ Estate/Trust/Fiduciary Income Tax

Please contact the MeF Testing Coordinators at DORMeFTest@mt.gov if you have any questions or concerns.

You will not be authorized to submit Production returns until you've completed development and testing. Your first test submission is due December 16, 2025.

If you need to make any changes to your LOI please submit an amended LOI for review and approval to DORe-Services@mt.gov.