



Date: December 4, 2025

To: TY2025 MeF Software Developers

From: Montana Department of Revenue

Subject: Form PTE Instructions Update

The Montana Department of Revenue is in the process of updating the Form PTE Instructions, which are planned to be completed next week. The update will apply to the Montana PTE K-1, Part 5, Line 3a calculation.

Owner entity types Foreign C Corporation (F) and Tax-Exempt (TE) are subject to a 6.75% tax rate (rather than 5.9%).

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.

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