

Form CWR Instructions

Purpose of Form

A corporation must use Form CWR to request a waiver of the requirement to electronically file ("e-file") its Montana corporation income tax return (Form CIT) if it is unable to comply with the e-file requirement. For tax periods beginning after December 31, 2022, a corporation with more than \$750,000 in gross receipts during a tax period must e-file its Form CIT. Corporations with \$750,000 or less in gross receipts during a tax period are exempt from this requirement and do not need to file this form. For the purposes of this requirement, "gross receipts" means the total gross revenue of the corporation for the tax period from all sources, without any subtraction for costs or expenses.

To qualify for an e-file waiver for tax periods beginning between January 1, 2023, and December 31, 2024, a corporation must demonstrate that it attempted to e-file but was unsuccessful in doing so or that a hardship would result by filing electronically. The department will allow the filer 10 calendar days from the date of the first transmission to perfect the return for electronic resubmission.

To qualify for an e-file waiver for tax periods beginning after December 31, 2024, a corporation must demonstrate that software for electronic filing is not readily available or that a hardship will result if it is required to e-file.

Instructions

Tax Period

Enter the same tax period that will be used for federal and state tax reporting.

Corporation Name, Address, and FEIN

Enter the corporation's name, mailing address, and federal employer identification number that will be used for federal and state tax reporting.

Federal Form Filed

List the federal form that you filed for this tax period and the gross receipts from that return. If your gross receipts are less than \$750,000 for the tax period, you do not need to submit this waiver request.

Software Used

The department works closely with tax software vendors each year ensure compliance with state requirements. Please list the name of the software that your company used to file your return. Additionally, the department requests your consent to share the information from this form and return

with the software vendor to resolve the issues that prevented you from electronically filing your return in compliance with Montana law ([15-31-110, MCA](#)).

Reason for Waiver Request

Check the applicable box by the reason for which the corporation is requesting a waiver for the e-filing requirement. Select only one reason.

Reason 1 is only valid for tax periods beginning between January 1, 2023, and December 31, 2024.

If reason 1 is selected, enter the reject code received when attempting to e-file (generally shown as **FormCIT-A12345**) and the number of e-filing attempts made. You must also identify the software used and the corresponding date of any e-filing attempt made.

Reason 2 is valid only for tax periods beginning after December 31, 2024. If this reason is selected, Form CWR must be submitted at least 30 days before the filing deadline, including extensions. **Describe in the space provided the filing situation that prevented the corporation from complying with the e-filing requirement.**

Reason 3. If selected, describe in the space provided the hardship resulting from attempting to comply with the e-filing requirement.

Signature and Contact Information

The waiver request is not considered valid unless it is signed. Please include the signatory's contact information.

How to file Form CWR

This form must be submitted with the corporation's paper-filed Form CIT and is due on or before the filing due date, including extensions. Form CWR must be included as the first page of the corporation's paper submission. **Form CWR's received without a return will be rejected. Incomplete Forms will be rejected.**

Mail the tax return and Form CWR to:

Montana Department of Revenue
P.O. Box 8021
Helena, MT 59604-8021

Questions? Find more information online at [MTRevenue.gov](#) or call us at (406)444-6900, or Montana Relay at 711 for the hearing impaired.