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# ***MeF Technical Requirements for Tax Software Developers***

Montana Pass-Through Entity (PTE) Tax Return  
for Partnership and S-Corporations

**Tax Year 2023**

Version 1.1  
October 6, 2023



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## Introduction

The material in this publication will provide software developers the necessary information for capturing and formatting Montana tax data required to submit a complete Montana Pass-Thru Entity (PTE) tax return for Partnerships and S-Corporations. This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return.

## What Has Changed for Tax Year 2023

A schema change log is posted as a separate document on the State Exchange System with all changes to the schema for the 2023 Tax Year as referenced below. The Requirements documentation listed below can be found on the State Exchange System located at <https://taxadmin.kiteworks.com/>

- The 2023 Schema package for Business Tax returns will be posted to the State Exchange System. The version is titled **MTBusiness2023V1.0**. The Pass-Thru Entity (PTE) schemas are in the **MTBusiness** folder titled **BusinessReturnPTE.xsd** and **ReturnDataPTE.xsd**
- A schema change log is posted as separate document on the State Exchange System with all changes to the PTE schema for the current tax year. The change log spreadsheet is named **2023PTEchangelogV1.0.xlsx**
- The Pass-Thru Entity Tax Return Business Rules and Reject code excel document along with the Form Instructions are also posted on the SES website for your review.

## What Forms Can Be Filed Electronically

Montana will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Montana. The following is a list of forms and schedules that are available for electronic filing of the Montana Pass-Thru Entity Tax Return.

### Current Forms

Form PTE	Montana Pass-Through Entity Tax Return
Form Schedule I	Apportionment Factors for Multi-State Pass-Through Entities
Form Schedule II	Montana Pass-Through Entity Tax Credits
Form Schedule IV	Montana Composite Income Tax Schedule
Form Schedule VI	Reporting Of Special Transactions
Form Schedule VII	List Of Disregarded Entities (DE)
Form Schedule DE	Disregarded Entity Montana Source Income
Montana Adjustments Worksheet	Montana Adjustments – NEW
Montana Source Income Schedule	Montana Source Income

Form Schedule K-1	Partner's Share of Income, Loss, Deductions, Credits, etc.
Form RCYL	Recycling Credit
Form MineCred	Mineral & Coal Credit
Form IUFC	Infrastructure User Fee Credit
Form JGI	Job Growth Incentive Credit – NEW
Form TETC	Trades Education and Training Credit – NEW
NEW- Flow-Through Payments Schedule	Schedule for reporting MT Schedule K1 for MRW, Pass-Through Withholding, Pass through entity tax credit and Flow through payment allocations

The Montana Department of Revenue accepts attachments of the following items:

- Interest and Dividends not Taxable under Internal Revenue Code
- Taxes Based on Income or Profit
- Other Additions
- Interest on US Government Obligations
- Other Deductions
- Income/Loss allocated to Montana.
- Payments made with Original Return
- Previously Issued Refunds
- Contractors Gross Receipts Tax Credit
- Infrastructure Users Fee Credit
- See Montana Business Rules for additional required attachments.

## Submission Manifest

The following values should be used in the state submission manifest.

For a Small Business Corporation-(SBC)

Element Name	FormPTE
GovernmentCode	MTST
StateSubmissionType	PTE
SubmissionCategory	CORP

For a Partnership Return-(PTR)

Element Name	FormPTE
GovernmentCode	MTST
StateSubmissionType	PTE
SubmissionCategory	PART

## Montana 2023 Pass-Thru Entity Tax Return with MeF Reference Numbers

We have added the MeF Reference numbers as a new layer on the pdf of the PTE Form.

The screenshot shows the '2023 Montana Pass-Through Entity Tax Return' form. The form includes fields for Name, Mailing Address, City, State, ZIP Code, and FEIN. It also includes a 'Clear Form' button and a 'Layers' panel on the right. The 'Layers' panel lists various layers, and the 'MEF Reference' layer is highlighted with a red box. The 'MEF Reference' layer is currently turned off, as indicated by the unchecked checkbox next to it.

The layer is turned off by default. To view the layer, please follow these steps:

1. Click on the Layers icon.
2. Click on the carrot to the left of "PTE 2023.indd."
3. Click on the box to the left of "MEF Reference."
4. MeF References will be visible in red beneath the fillable fields.