November 21, 2018

From: MT DOR, eServices Team

Subject: Key Business Rules for MT Form CIT

The Montana Department of Revenue has published the attached key business rule requirements used for developing tax calculations for the MT Form CIT. These rules are excerpted from the “Reject Codes” for prerequisites or errors in electronic tax filing which may prevent an electronic return from processing. These same errors will also prevent substitute form returns from successfully processing in our system.

Please note that these rules are particularly important for developers or providers not supporting all schedules or pages of the MT Form CIT. For example, as indicated in the rules for page 3, line 8, if there is an amount indicated on this line of the MT Form CIT for Net operating loss deduction there must be an attached Schedule NOL.

The Montana LOI states the importance of following all requirements for developing and processing tax returns. Use the attached business rules to cross-check the calculations, required attachments, exclusions, and performance of your products before submitting returns to the Montana Department of Revenue. If you have any questions regarding return requirements, contact dore-services@mt.gov.

Sincerely,

eServices Team

