



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

Memo

Date: December 8, 2022

To: Income Tax Software Vendors

From: Montana Department of Revenue

Subject: Passthrough Entities (PTE) ATS Packet Instructions Correction

Our thanks to one of the vendors for bringing an oversight to our attention. We forgot to specify which type of guaranteed payment should be made in case two; please make the full guaranteed payment amount for capital. This is reported on page 1, line 4b of the Montana Form PTE. There will be no update to the ATS Packet for PTE at this time.

For any questions, please email dore-services@mt.gov.