



GOVERNOR GREG GIANFORTE
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Date: February 7, 2024
To: Modernized e-File (MeF) Software Vendors
Subject: eFiling for 990-T Filers

Montana Senate Bill 24 (2023) requires corporations with more than \$750,000 in gross receipts during a tax period to file electronically. Users who report Montana Unrelated Business Taxable Income on Form 990-T for Federal purposes must report that income on Montana Form CIT. We have been receiving a higher-than-expected volume of eFile waiver requests due to this situation.

- Are users able to eFile in this situation using your software?
- Would you be willing to share directions on how to accomplish this filing in your software with us, for customer support?

We hope to hear back from you by February 22nd, 2024. Thank you and have a nice day!

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