



Corporation E-File Waiver Request

CWR
V1 8/2023

[15-31-101\(1\), MCA](#)

Tax year beginning: and ending:

Name of Corporation			FEIN	<input type="text"/>
Address				
City	State	ZIP		

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1. This return was rejected by the Department of Revenue and the reject condition could not be resolved.

Reject code: _____ Number of attempts to resolve rejection: _____

Software used: _____

Date(s) of submission(s):

2. Software for electronic filing is not available to satisfy this requirement.
3. Complying with this requirement will result in a hardship for the corporation. Describe below the circumstances or hardship that prevented the corporation from filing this return electronically.

This form must be submitted with your paper-filed tax return.

I, the undersigned, declare under penalty of false swearing that I am authorized to make this statement and request this waiver on behalf of the corporation, and that the statement, including all accompanying attachments, is, to the best of my knowledge and belief, true, correct, and complete.

Signature

Date

Printed Name

Title

Email

Phone Number

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.

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.

If reason 1 is selected, enter the reject code received when attempting to e-file (generally shown as CIT-E####) 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. This reason is valid for tax periods beginning between January 1, 2023 and December 31, 2024.

Reason 2 is valid only for tax periods beginning after December 31, 2024. If this reason is selected, Form CWR must be submitted separately from the corporation’s Form CIT at least 30 days before the filing deadline, including extensions.

If reason 3 is 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.

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 [MTRRevenue.gov](https://mtrevenue.gov) or call us at (406)444-6900, or Montana Relay at 711 for the hearing impaired.