



# Authorization to Disclose Tax Information

## Section 1. Taxpayer Information

Each business entity or owner needs to independently complete this form. The seller may not inquire for the applicant or vice versa.

Entities applying for a license—including C corporations, S corporations, LLCs taxed as partnerships, LLCs taxed as corporations and LLCs taxed as sole proprietors—need to complete this form.

Individual license holders, members, shareholders, and other owners with 10% or greater interest in a business entity must complete the disclosure form.

**Individual.** Enter the requested information in the boxes provided. Please do not enter your representative's address or post office box as your own. If you and your spouse are filing a joint return and are designating the same representative(s), also enter your spouse's information, if different from yours.

**Corporation, partnership, limited liability company, or association.** Enter the name, FEIN, telephone number, and business address. If this form is being prepared for corporations filing a combined tax return, a list of subsidiaries is required.

**Trust.** Enter the name, title, telephone number, and address of the trustee, and the name and FEIN of the trust.

**Estate.** Enter the name, title, and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN, if the estate has one, and the decedent's SSN.

## Section 2. Authorization of Representative

This information has been entered for you.

### Purpose of this Form

Before the Montana Department of Revenue's Alcoholic Beverage Control Division can approve any type of transfer, issuance, or corporate structure change of any alcoholic beverage license, a person has to comply with Montana's licensing criteria. This process requires that sellers and applicants be in good standing with the Montana Department of Revenue Business and Income Taxes Division.

This form authorizes the Montana Department of Revenue Alcoholic Beverage Control Division staff to access your confidential tax information. This access allows the specialist to verify compliance with filing and payment of taxes in Montana.

## Section 3. Signature

**Individual.** Please sign and date the form. If you are filing a joint return with your spouse, you and your spouse both need to sign.

**Corporation or association.** An officer with authority to bind the corporation needs to sign.

**Partnership.** All partners need to sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached.

**LLC.** If the LLC is member-managed, all members need to sign, unless one member is authorized to act in the name of the LLC. A copy of such authorization must be attached. If the LLC is overseen by a manager, the manager needs to sign.

**Estate, trust, or other fiduciary.** The personal representative of an estate needs to sign. The trustee of a trust needs to sign. If a guardian or conservator has been appointed for a taxpayer, that person needs to sign. In all cases, the fiduciary needs to specify the representative capacity in which that person is signing, such as "John Doe, guardian of Jane Doe."

### Filing this Form

Each individual and entity associated with your alcoholic beverage license needs to complete a separate authorization form. You will need to mail or fax this form to the address or number shown below.

**Important:** Please do not include this authorization form with your liquor license application.

Mail to: Montana Department of Revenue  
Attn: Alcoholic Beverage Control  
Division Authorization  
PO Box 7149  
Helena, MT 59604-7149

Fax to: (406) 444-6642

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.