

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT
ARM 42.15.314 and 42.23.303)
pertaining to adopting the Multistate)
Tax Commission's Model Statute for)
Reporting Adjustments to Federal)
Taxable Income and Federal)
Partnership Audit Adjustments)

TO: All Concerned Persons

1. On July 22, 2022, the Department of Revenue published MAR Notice No. 42-1056 pertaining to the public hearing on the proposed amendment of the above-stated rules at page 1286 of the 2022 Montana Administrative Register, Issue Number 14.

2. On August 15, 2022, the department held a public hearing to consider the proposed amendment. There were no commenters present to provide testimony or commentary for the rulemaking. The department did not receive any written comments in support or opposition to the proposed amendment.

3. The department has amended ARM 42.15.314 and 42.23.303 as proposed.

/s/ Todd Olson
Todd Olson
Rule Reviewer

/s/ Brendan Beatty
Brendan Beatty
Director of Revenue

Certified to the Secretary of State August 30, 2022.