

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT
ARM 42.23.802 and 42.23.805)
pertaining to the carryforward and)
carryback provisions of corporate net)
operating losses)

TO: All Concerned Persons

1. On October 13, 2017, the Department of Revenue published MAR Notice No. 42-2-984 pertaining to the public hearing on the proposed amendment of the above-stated rules at page 1787 of the 2017 Montana Administrative Register, Issue Number 19.

2. On November 2, 2017, a public hearing was held to consider the proposed amendment. Bob Story, Montana Taxpayers Association, appeared and testified at the hearing in support of the rules as proposed. Other members of the public attended the hearing, but did not testify. No other comments were received.

3. The department amends the above-stated rules as proposed, effective January 1, 2018.

/s/ Laurie Logan
Laurie Logan
Rule Reviewer

/s/ Mike Kadas
Mike Kadas
Director of Revenue

Certified to the Secretary of State November 27, 2017.