



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

## Memorandum

To: Director Kadas

From: Rose Bender

Date: January 23, 2018

Subject: Small Business Impact Statement - MAR Notice Number 42-2-989

The amendments to ARM 42.15.219 are proposed to correct a grammatical error, update a statutory reference, and rework the layout of the examples in the rule. They will not change any current departmental practices, and should not have any impact on small businesses.

The proposed amendment to ARM 42.15.318 changes a reference to the form on which a taxpayer must elect to waive the carryback period of the net operating loss (NOL). The form is being updated because of input from preparers. This rule change is not expected to impact departmental practices, other than changing the form on which this information must be reported. No impacts are expected for small businesses because of this rule change.

The proposed amendment to ARM 42.15.403 consolidates and clarifies the section of rule pertaining to the dependent child with disability exemption and conforms the meaning of some of the terms and requirements to those used in section 152 of the Internal Revenue Code. No significant impacts are anticipated for small businesses because of this rule change.

The proposed amendment to ARM 42.15.601 inserts the word “care” into the title for consistency with the language in statute. No impacts to small businesses are anticipated.

The amendments to ARM 42.15.602 follow the passage of HB 175 from the 2017 legislative session. Any impacts to small businesses are a result of the bill’s passage and not this corresponding rule change.

The amendments to ARM 42.15.603 follow the passage of HB 175 from the 2017 legislative session. The proposed changes are a result of the passage of that bill, and a reorganization of the rule and new title for better clarity. Any impacts to small businesses are a result of the bill’s passage and not this corresponding rule change.

The amendments to ARM 42.15.605 follow the passage of HB 175 from the 2017 legislative session. The proposed changes are a result of the passage of that bill, and for clarity. Any impacts to small businesses are a result of the bill’s passage and not this corresponding rule change.