



Business Registration

GEN REG
V5 2/2023

Legal Business Name			▼ Required ▼
Mailing Address			
City	State	ZIP Code	
			Federal Employer Identification Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
			OR
			Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

1. Reason for Registration (Check the applicable box)

- Started new business
- Re-registration (reopening business)
- Holding an asset (e.g., RV)
- Tax-exempt entity (see instructions)
- Other - please attach explanation
- Purchased existing business. Provide the following information:
 Previous business name _____
 Date acquired
- Previous owners _____

2. Entity Type (Check only one box.)

- Trust
- Partnership
- C corporation
- S corporation
- Sole proprietorship
- Disregarded entity
- OR**
- Limited Liability Company (LLC) taxed as:
 - Single-member disregarded entity/sole proprietorship
 - Multiple-member partnership
 - Elected to be C corporation with IRS
 - Elected to be S corporation with IRS

3. Date of First Business Activity in Montana

4. Secretary of State ID

5. Federal Business Code (NAICS Code)

6. Describe Business Activity in Montana _____

7. Owner Information

If your tax type is Partnership, S corporation, or Disregarded Entity, list the owners of your business below. Include a separate page if the business has more than three owners. If the owner is an individual, estate, or trust, indicate whether the owner is a resident or nonresident by using the codes R or NR. For each owner, indicate the entity type by using the following codes:

I - Individual, E - Estate, T - Trust, C - C corporation, P - Partnership, S - S corporation, L - LLC, O - Other

Owner's Name	R/NR	Entity Type	Owner's FEIN/SSN
1.			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2.			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3.			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

8. Contact Information

Name _____ Title _____

Phone - - Fax Number -

Email Address

9. Business Income Taxes

- Calendar Year End
 - Fiscal Year End - Month _____
- If the entity name and FEIN printed on the Montana income tax return is different than the name and FEIN entered on page 1, provide the name and FEIN of entity filing your Montana income tax return.
- Name _____ FEIN

10. W-2 and 1099 Withholding (Complete this section if this tax applies to you)

Date Montana source payroll started and/or 1099 withholding (e.g., 1099-R withholding)

Mark if you have agricultural employees. Agricultural

11. Mineral Royalty Withholding (Complete this section if this tax applies to you)

Date Montana source royalty payments started (1099 MISC)

Type of mineral production Oil Gas Coal Other mineral (list type) _____

12. Miscellaneous Tax (Complete this section if these taxes apply to you)

Mark the miscellaneous taxes for which you are registering.

- Emergency 911 Retail Telecom Excise Tax(RTE) Telecommunications Service Fee (TDD)
 Nursing Facility Bed Tax (NFB) Hospital Utilization Fee (HUF)
 Public Service Regulation Fee (PSR) PSC# Consumer Council Fee (CCT) PSC#
 Lodging Facility Sales and Use Tax (short-term lodging) Rental Vehicle Tax

Start Date

If you have multiple locations, copy the table below and complete for each location.

Doing Business As (DBA) Name			Is this facility within city limits?
			<input type="checkbox"/> Yes <input type="checkbox"/> No
DBA Business Address (physical location)			Is this a seasonal business?
			<input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP Code	If seasonal, what months will it be in operation?
Contact Person		Phone Number	

Attention New Montana Accommodations: The Montana Office of Tourism and Business Development, a division of the Department of Commerce, provides promotional listings of Montana accommodations to the consumer through the state tourism website at visitmt.com. This list is provided at no cost to you as a service to your business and to consumers.

Would you like the Department of Revenue to release your lodging facility tax information and account ID number to the Montana Office of Tourism and Business Development so your business will be listed? Yes No

13. Business Equipment Tax

- Is the acquired/installed cost of your business equipment over \$1,000,000? Yes No
 Is 50 percent or more of your business owned by a parent company? Yes No

If yes, provide parent company name _____
and FEIN

County		
Physical Location		
City	State	ZIP Code

Declaration

Under penalty of false swearing, I declare that I have examined this document, and to the best of my knowledge and belief, it is true, correct and complete.

X _____
Signature of Authorized Representative

Date

Print Name of Authorized Representative

Title

Send to: Montana Department of Revenue, Attn: Registration Unit, PO Box 5805, Helena, MT 59604-5805
or **fax to:** (406) 444-7723, Attn: Registration Unit.

Business Registration Form Instructions

General Information

Enter your name, mailing address, and Federal Employer Identification Number (FEIN) and/or Social Security Number (SSN).

Please note: An SSN is **required** for sole proprietors and an FEIN is **required** to register a wage withholding account regardless of your entity type.

Reason for Registration

Indicate the reason you are registering a tax account with us.

Holding an asset: Mark this box if you are a single-member LLC holding an asset, such as an RV.

Tax-Exempt Entity: In addition to completing this form, tax-exempt entities must apply for tax-exempt status for Montana income tax purposes using Form EXPT. This form is available on our website at MTRevenue.gov. Tax-exempt entities with employees, mineral royalties, lodging facilities, or rental vehicles must complete pages 1 and 2.

To apply for the Montana property tax exemption, tax-exempt entities must complete the Property Tax Exemption application found on our website at MTRevenue.gov.

Entity Type

Mark the box that identifies how you have elected to be treated.

Date of First Business Activity

Enter the date the entity started business activity in Montana. If you have not started your activity, indicate the date you plan to start.

Secretary of State ID

Enter the entity's Montana Secretary of State Identification Number. This number is referred to as the Certified File Number or Filing Number on all correspondence issued by the Secretary of State's office and begins with a letter followed by six to eight digits. It was originally provided with the certificate of authority to do business in Montana or when the entity was incorporated in Montana. Enter the letter, followed by the next six to eight digits of the number. For example, if your Certified File Number is D-123456, enter D123456 in the spaces provided. Leave any extra boxes blank. An entity's Secretary of State Identification Number can also be found on the Secretary of State's website at sosmt.gov by searching for the business' name under the Business Search section.

Federal Business Code

Enter the Principal Business Activity Code, which is based on the North American Industry Classification System (NAICS). For more information, visit naics.com.

Business Activity

Provide a description of the business activity in Montana.

Owner Information

List the owners of the business, including their FEIN or SSN and their entity type. If the owner is an individual or estate or trust, indicate whether they are a resident or nonresident.

Contact Information

Provide the name and phone number of a person we can contact if we have questions regarding this form.

Business Income Taxes

A business that has property, payroll, and/or sales in Montana must file the appropriate annual Montana business income tax return. More information about this requirement can be found on our website at MTRevenue.gov.

To complete the registration for your business income tax account, mark the box if you are a calendar year filer or a fiscal year filer. If you are a fiscal filer, provide the month your fiscal year ends. If your income tax return will be filed under a different name and FEIN than the one entered on page 1 of this form, provide the name and FEIN of the entity that will file the return, e.g., a corporation filing as part of a combined return.

W-2 and 1099 Withholding

Complete this section if you have employees. Provide the date the entity started Montana source payroll and/or Montana compensation subject to withholding. See [15-30-2501, MCA](http://15-30-2501.MCA).

Mineral Royalty Withholding

Complete this section if this tax applies to you. Provide the date the entity began remitting Montana source mineral royalty payments.

Miscellaneous Tax

Complete this section if any of these taxes apply to you. Provide the date the entity started in Montana.

If your business activity includes short-term lodging facilities or rental vehicles, provide additional information for each location you are registering.

Business Equipment Tax

For more information on business equipment reporting, visit our website at MTRevenue.gov.

Declaration

This form must be signed by:

- An officer, if the entity is a corporation or a nonprofit organization
- A general partner, if the entity is a partnership
- A member, if the entity is a LLC
- An owner, if the entity is a disregarded entity or sole proprietorship
- A fiduciary, if the entity is a trust

Filing this Form

- **Fax** to (406) 444-7723
Attention: Registration Unit
- **Mail** to Montana Department of Revenue
Attn: Registration Unit
PO Box 5805
Helena, MT 59604-5805
- **File Online** on TransAction Portal at <https://tap.dor.mt.gov>.

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired, or visit our website at MTRevenue.gov.