



Governor **Steve Bullock**
Director **Gene Walborn**

MISSOURI VALLEY MARKETING
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Letter Date: September 16, 2020
Letter ID: L1082052672
Account ID: 7173800-002-CLT
Account Type: Corporate Income Tax

Subject: Non-Profit, Tax-Exempt Status

Please refer to the enclosed instructions on how to report your unrelated business income on the Montana Corporate Income Tax Return.

MISSOURI VALLEY MARKETING:

We have approved the request of MISSOURI VALLEY MARKETING for Montana non-profit, tax-exempt status under Montana law (15-31-102(1), MCA).

Here is some information to help you determine if you need to file a Montana Corporate Income Tax Return (Form CIT or Form CLT-4 for tax years prior to 2014):

- If your business has a federal unrelated business income tax liability of \$100 or less, you do not need to file a Montana Corporate Income Tax Return. Unrelated business income is defined in Section 512 of the Internal Revenue Code of 1954 (26 U.S.C. 512).
- If your business has a federal unrelated business income tax liability of more than \$100 (15-31-102(3), MCA), you do need to file a Montana Corporate Income Tax Return on or before the 15th day of the 5th month following the close of your tax year. This form is available on our website at mtrevenue.gov.

Please contact me if you have any questions.

Sincerely,

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