



## Form CR-T Instructions

There is no charge to request a tax certificate from the Montana Department of Revenue.

File your application on our TransAction Portal (TAP) at <https://tap.dor.mt.gov>. You do not need to establish a TAP account to file your form.

**Purpose:** The Form CR-T is used to request a Tax Certificate from the Department of Revenue. A Tax Certificate verifies that the entity has paid all taxes due and filed all required Montana tax returns. Additionally, you can request a Tax Certificate to verify that your entity has filed all tax returns and paid all liabilities through and including the entity's final year of existence in Montana.

After we approve your request, we will send you a Tax Certificate showing that you are in compliance with Montana tax laws.

**Filing your Form CR-T:** Prior to filing, submit any missing tax returns and make any outstanding payments. We will deny your request if you:

- Do not have a tax account with the department
- Have not filed your tax returns
- Have not paid your taxes

If you do not have a tax account, you can register for a one on [TAP](#).

If you are submitting your Tax Certificate to the Secretary of State, you must upload it electronically to [biz.sosmt.gov](http://biz.sosmt.gov).

Tax Certificates expire six months from the date they were issued. If you are required to send a certificate to the Montana Secretary of State, you must do so within six months. If you have questions regarding your reinstatement, dissolution, withdrawal, or suspension, contact the Montana Secretary of State at (406) 444-2034 or [sosbusiness@mt.gov](mailto:sosbusiness@mt.gov).

You may request a paper form by contacting us at:

Montana Department of Revenue  
ATTN: Tax Certificates  
PO Box 5805  
Helena, MT 59604-5805  
[DORTaxCertificates@mt.gov](mailto:DORTaxCertificates@mt.gov)  
(406) 444-6900

### Part I. Entity Details

Enter the Montana Secretary of State Filing Number, name, federal employer identification number (FEIN), contact information, and mailing address of the entity requesting a tax certificate. If your entity is a sole proprietorship or single member limited liability company (SMLLC) and you do not have a FEIN, enter your Social Security Number (SSN) in the FEIN box.

If your entity is filing and paying taxes under a different FEIN or SSN, you must identify that entity's name and FEIN and SSN. For example, if your entity is a sole proprietorship and you file a Form 1040, Schedule C for your business, enter your SSN.

The Montana Secretary of State Filing Number is on all correspondence issued by the Montana Secretary of State and begins with a letter. Enter the entity name and Filing Number exactly as it appears in your registration. The filing number begins with an alpha character followed by 6- or 7-digits (Ex: C123456). The number can also be found at <https://biz.sosmt.gov/search/business>.

Upon approval, we will send your Tax Certificate to the entity contact's email and mailing address.

### Part II. Reason for Request

We process requests for Tax Certificates based on the reason a certificate is requested. Entities request a Tax Certificate for a variety of reasons. Indicate the reason you are requesting a tax certificate. You may select more than one box. However, boxes 1 and 2 cannot both be selected.

C corporations, LLCs taxed as C corporations, C corporations that are disregarded for federal income tax purposes, or LLCs that are disregarded for federal income tax purposes and wholly owned by a C corporation, must complete Part III.

*Important:* If you are a SMLLC created solely to hold an asset, do not file Form CR-T.

**Voluntarily withdrawing or dissolving the entity with the Secretary of State** – Mark this box if the entity will no longer do business in Montana and would like to withdraw or dissolve with the Secretary of State.

We will issue a Tax Certificate when we verify that the entity has filed all returns and paid all taxes owed to the State of Montana up to the date of the request for dissolution or withdrawal. Even though a Tax Certificate is issued, the entity is still required to file a final tax return.

**Reinstating the entity with the Secretary of State after involuntary dissolution, suspension, or forfeiture of corporate powers** – Mark the box to reinstate the entity with the Secretary of State after it was involuntarily dissolved for noncompliance with Secretary of State regulations, or, if the entity has been suspended or forfeited, the rights to do business in Montana were forfeited because of noncompliance with the Department of Revenue.

We will issue a Tax Certificate when we verify that the entity has filed all tax returns and paid all taxes owed to the State of Montana up to the date of the issuance of the Tax Certificate. Refer to [35-6-201](#) and [35-8-912](#), MCA.

If a corporation files this request more than a year after it was suspended by the Secretary of State, the corporation must pay twice the amount of tax due and penalty to receive a Tax Certificate. Refer to [15-31-524](#), MCA.

The Secretary of State does not require a Tax Certificate for reinstatement for a domestic SMLLC that is not taxed as a corporation. Refer to [35-8-912](#), MCA.

**Verifying the entity's filing and payment requirements are current** – Any entity may request a Tax Certificate to inform outside parties, such as financial institutions, that it has no outstanding tax obligation. The entity must have filed all tax returns and paid all taxes at the time of the request. If you mark this box, do not send the Tax Certificate to the Secretary of State.

**Verifying the that the entity's final return was filed, and all taxes have been paid** – If you mark this box we will verify that the entity has filed all tax returns, including a final tax return, with the Department of Revenue. The tax return must indicate that it is the final tax return the entity will file under its name and FEIN. If you mark this box, we will also confirm that all taxes have been paid through and including the entity's final year of existence in Montana. If you mark this box, do not send the Tax Certificate to the Secretary of State. Refer to [15-31-552\(2\)](#), MCA.

### **Part III. For C Corporations Only**

If the entity was part of a merger or consolidation, enter the name and FEIN of the surviving entity and the date of the merger or consolidation.

If the entity is filing as part of a combined group in Montana, enter the name and FEIN of the entity filing the combined return on your behalf.

If the entity answers yes to either question, complete and upload the Assumption of Tax Liability ([Form ATL](#)) with your request.

### **Part IV. Signature**

The request must be signed by:

- An officer of the entity if it is a corporation or a nonprofit organization.
- A general partner of the entity if it is a partnership.
- A member of the entity if it is a limited liability company.
- An owner of the entity if it is a disregarded entity or a sole proprietorship.
- A fiduciary of the entity if it is a trust.
- An authorized representative that has a Power of Attorney on file with the department. You can submit a Form POA electronically on [TAP](#).

**Administrative Rules of Montana:** [42.2.402](#)

**Questions?** Please email us at [DORTaxCertificates@mt.gov](mailto:DORTaxCertificates@mt.gov), or call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.