

## Income/Franchise: Montana DOR Issues Personal Income Tax Guidance on Pandemic-Related Telecommuting

A Special Message for Remote Workers in Montana, Mont. Dept. of Rev. (2/10/21). The Montana Department of Revenue posted a special "reminder" for anyone who lived in Montana for any time in 2020 and worked at their jobs remotely "including those who temporarily relocated due to the COVID-19 pandemic" – stating that they must pay Montana state income tax on any wages received for work performed while in Montana, even if their jobs are normally based in another state. Please contact us with any questions. URL: https://mtrevenue.gov/2021/02/10/a-special-message-for-remote-workers-in-montana/

Roburt Waldow (Minneapolis)
Principal
Deloitte Tax LLP
rwaldow@deloitte.com

Andrea Vogt (Boise) Senior Manager Deloitte Tax LLP andreavogt@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

## About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the "Deloitte" name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.