

## Income/Franchise:

### Montana: Amended Rules Address Reporting of Federal Partnership Audit Adjustments under BBA

*Amended Mont. Admin. Rules 42.15.314, 42.23.303*, Mont. Dept. of Rev. (9/9/22). The Montana Department of Revenue (Department) issued amended rules reflecting legislation enacted in 2021 [see H.B. 53 (2021) for more details on the legislation] that addresses how and when some partnerships must report federal tax adjustments to the Department in response to changes in the federal partnership audit and adjustment process under the federal 2015 Bipartisan Budget Act. According to the Department, the amendments are patterned after the Multistate Tax Commission's "Model Statute for Reporting Adjustments to Federal Taxable Income and Federal Partnership Audit Adjustments." Please contact us with any questions.

**URL:** [https://rules.mt.gov/gateway/Mar\\_Home.asp?IID=378](https://rules.mt.gov/gateway/Mar_Home.asp?IID=378)

**URL:**  
[http://laws.leg.mt.gov/legprd/LAW0203W\\$BSRV.ActionQuery?P\\_SESS=20211&P\\_BLTP\\_BILL\\_TYP\\_CD=HB&P\\_BILL\\_NO=53&P\\_BILL\\_DFT\\_NO=&P\\_CHPT\\_NO=&Z\\_ACTION=Find&P\\_ENTY\\_ID\\_SEQ2=&P\\_SBJT\\_SBJ\\_CD=&P\\_ENTY\\_ID\\_SEQ=](http://laws.leg.mt.gov/legprd/LAW0203W$BSRV.ActionQuery?P_SESS=20211&P_BLTP_BILL_TYP_CD=HB&P_BILL_NO=53&P_BILL_DFT_NO=&P_CHPT_NO=&Z_ACTION=Find&P_ENTY_ID_SEQ2=&P_SBJT_SBJ_CD=&P_ENTY_ID_SEQ=)

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

Gregory Bergmann (Chicago)  
Partner  
Deloitte Tax LLP  
gbergmann@deloitte.com

Olivia Schulte (Washington, DC)  
Manager  
Deloitte Tax LLP  
oschulte@deloitte.com

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