Montana Department of REVENUE

MONTANA
ELC
Rev 05 15

2015 Emergency Lodging Credit

15-30-2381 and 15-31-171, MCA

Name (as it appears on your Montana tax return)

Social Security Number ___ – __ – ____ *OR* Federal Employer Identification Number __ – _____

Part I. Partners in a Partnership or Shareholders of an S Corporation

Enter your portion of the emergency lodging credit here. See instructions. $_____

Business Name of Partnership or S Corporation _____

Federal Employer Identification Number __ – _____

Part II. Credit Computation

Public Accommodation License Number _____

(Provided by the Montana Department of Public Health and Human Services)

Please complete the following for each individual or family referred for lodging in Montana.

	Column A Name of designated charitable organization referring individual or family	**Column B** Date(s) of lodging	**Column C** Number of rooms provided (Count each room only once, even if more than one referral occupied the room on the dates listed in Column B.)	**Column D** Number of nights of lodging (maximum of 5 nights per individual or family per calendar year)	**Column E** Allowable credit per night per room occupied	**Column F** Multiply the amounts in Columns C, D and E (C x D x E) and enter the result here.
1.					$30	
2.					$30	
3.					$30	
4.					$30	
5.					$30	
6.					$30	
7.					$30	
8.					$30	
9.					$30	
10.					$30	

11. Enter the total of Column F here. **This is your Emergency Lodging Credit.** .....11. _____

Where to Report Your Credit

- ► Individuals: Form 2, Schedule V
- ► C corporations: Form CIT, Schedule C
- ► S corporations: Form CLT-4S, Schedule II
- ► Partnerships: Form PR-1, Schedule II

If you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you file electronically, you represent that you have retained the required documents in your tax records and will provide them upon the department's request.

Form ELC Instructions

New! The Emergency Lodging Credit (ELC) was formerly known as the Temporary Emergency Lodging Credit (TELC). The 2015 Montana Legislature clarified the credit requirements by removing the word "temporary" and expanding the availability to include any individual or family in immediate need of shelter based on an imminent or existing threat to their safety or security.

Designated Charitable Organization means an organization approved by the Montana Department of Public Health and Human Services to make referrals for emergency lodging.

Who can claim this credit?

A licensed lodging facility that provided lodging for individuals or families who are in immediate need of shelter based on an imminent or existing threat to the safety or security of the individual or family may be eligible to claim this credit. These individuals must be referred by designated charitable organizations.

To learn more about the Emergency Lodging Program or to find information about charitable organizations qualified to make a referral, visit *http://www.dphhs.mt.gov/publichealth/fcs*.

What information do I have to include with my return when I claim this credit?

- **Individuals.** If you are filing a paper return, include a copy of Form ELC with your individual income tax return.
- **C corporations.** If you are filing a paper return, include a copy of Form ELC with your corporate income tax return.
- **S corporations and partnerships.** If you are an entity taxed as an S corporation or a partnership and are claiming this credit, include Form ELC with your Montana information return Form CLT-4S or PR-1 and include a separate statement identifying each owner and their proportionate share.

You will need to complete a separate Form ELC for each source you are receiving the credit from. For example, if you are a partner in one partnership that qualifies for this credit, and you, as an individual, also qualify for this credit, you would need to complete two forms.

If you file electronically, you do not need to mail this form to us unless we contact you for a copy.

What other information do I have to keep with my records to support this credit?

You must retain a voucher, letter or similar documentation from the referring organization for each time emergency lodging is provided by your establishment. The documentation must contain the following information:

- name of the referring organization;
- name of the person who made the referral;
- a statement describing the reason for the lodging;
- number of individuals or families for which lodging is provided;
- name of the establishment providing the lodging; and
- date(s) lodging was provided.

Part I. Partners in a Partnership or Shareholders of an S Corporation

If you complete Part I, do not complete Part II.

How do I claim my credit when I am a partner or shareholder in a partnership or S corporation?

If you received this credit from a partnership or S corporation, you will need to fill out Part I in its entirety. Your portion of the credit can be obtained from the Montana Schedule K-1 that you received from the entity. In addition to reporting your portion of the credit, you will need to provide the partnership's or S corporation's name and Federal Employer Identification Number.

If you are a partner or shareholder in more than one partnership or S corporation, you will need to complete a separate Form ELC for each entity you are receiving the credit from.

Part II. Credit Computation

If you complete Part II, do not complete Part I.

What limitations apply to this credit?

The credit is limited to a maximum of 5 nights of lodging for each referred individual or family per calendar year. When considering the 5 night maximum, please be aware that each referred individual or family is treated as having been provided one night of lodging even if two or more referred individuals or families share a room for one night. In addition, the credit is $30 for each night of lodging provided. For example, if two referred individuals are provided lodging in the same room for three nights, the amount of the credit is $90 (three nights of lodging multiplied by $30 per night).

Can I carry any excess emergency lodging credit back to a prior year or forward to a subsequent year?

No, but if the credit exceeds your tax liability, any excess is refunded to you.

Administrative Rules of Montana: 42.4.1702

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900).