



2010 Temporary Emergency Lodging Credit
 15-30-2381 and 15-31-171, MCA

Name (as it appears on your tax return) _____

Social Security Number or Federal Employer Identification Number

Public Accommodation License Number _____
 (Provided by the Department of Health and Human Services)

If this credit is passed through to you from a partnership or S corporation, enter the entity's name, FEIN and the percentage used to report the corporation's or partnership's income or loss for Montana income tax purposes.

Name _____ FEIN _____ Percentage _____ %

Please complete the following for each individual referred for lodging in Montana:

	Column A	Column B	Column C	Column D	Column E
	Name of Designated Charitable Organization Referring Individual	Date(s) of Lodging	Allowable Credit Per Night	Number of Nights of Lodging (Maximum of 5 nights)	Multiply the amount in Column C by the amount in Column D and enter 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 E here. This is your Temporary Emergency Lodging Credit.				11.

Enter the total of Column E on your respective form:

- ▶ Form 2, Schedule V for individuals
- ▶ Form CLT-4, Schedule C for C corporations
- ▶ Form CLT-4S, Schedule II for S corporations
- ▶ Form PR-1, Schedule II for Partnerships

When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request. If you file electronically, you do not need to mail this form to us unless we contact you for a copy.



Form TELC General Instructions

Definitions

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

Who can claim this credit?

A licensed lodging facility that provided lodging for individuals displaced from their residences by reason of temporary immediate danger from assault or potential assault by partners or family members. These individuals must be referred by designated charitable organizations.

The list of charitable organizations qualified to make a referral is available at <http://www.dphhs.mt.gov/PHSD/Food-consumer/emergency-lodging.shtml>.

Can I carry any excess temporary 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.

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

When you file a paper return, attach a copy of Form TELC to your individual income tax or corporate license tax return. If you are an S corporation or entity taxed as a partnership and are claiming this credit, attach Form TELC to your Montana information return Form CLT-4S or PR-1 and include a separate statement identifying each owner and their proportionate share. If you file electronically, you do not need to mail this form to us unless we contact you for a copy.

If my business is a partnership or an S corporation, are my partners, members or shareholders entitled to the temporary emergency lodging credit? What information should they include with their returns to claim this credit?

As a partnership or S corporation, your partners, members or shareholders are entitled to apply this credit against their income tax or corporation license tax liability. The amount of each partner or shareholder’s credit is based on the share of the entity’s income or loss that the partner, member or shareholder reports for Montana income tax purposes.

For example, if your business is an S corporation with four shareholders who each have the same number of

shares of stock, each shareholder would be entitled to 25% of the total credit.

Shareholders, partners or members claiming their share of the pass-through entity’s credit should include with their individual income or corporation license tax return a completed Form TELC.

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 for which lodging is provided;
- name of the establishment providing the lodging; and
- date(s) lodging was provided

What limitations apply to this credit?

The credit is limited to a maximum of 5 nights of lodging for each individual per calendar year. The credit is \$30 for each night of lodging provided. For example, if two people 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). Each individual is treated as having been provided one night of lodging even if two or more referred individuals share a room for one night.

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