

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of)	NOTICE OF AMENDMENT
ARM 42.9.110, 42.9.111, and)	
42.9.203 pertaining to pass-through)	
entity audit adjustments and the)	
computation of composite tax, and)	
ARM 42.15.219 and 42.15.526)	
pertaining to pension and annuity)	
income exclusions and small)	
business liability funds)	

TO: All Concerned Persons

1. On September 23, 2016, the Department of Revenue published MAR Notice No. 42-2-962 pertaining to the public hearing on the proposed amendment of the above-stated rules at page 1660 of the 2016 Montana Administrative Register, Issue Number 18.
2. On October 13, 2016, a public hearing was held to consider the proposed amendment. No members of the public appeared for the hearing and no written comments were received.
3. The department amends the above-stated rules as proposed.

/s/ Laurie Logan
Laurie Logan
Rule Reviewer

/s/ Mike Kadas
Mike Kadas
Director of Revenue

Certified to the Secretary of State October 31, 2016.