

## Income/Franchise:

### Montana DOR Reminds Corporate Taxpayers that List of “Tax Haven” Jurisdictions Has Been Eliminated

*Legislative Updates For Corporations – Tax News You Can Use*, Mont. Dept. of Rev. (2/14/24). The Montana Department of Revenue reminds taxpayers that pursuant to state corporate income tax legislation enacted last year [see S.B. 246 (2023) and *State Tax Matters*, Issue 2023-21, for more details on this new law] which removed “tax haven” corporations from the water’s-edge group of affiliated corporations effective for tax periods beginning after December 31, 2022, C corporations in a unitary relationship with a taxpayer incorporated in a previously designated tax haven no longer need to have their income and apportionment factors included in the water’s-edge combined filing group. Please contact us with any questions.

**URL:** <https://mtrevenue.gov/legislative-updates-for-corporations-tax-news-you-can-use/>

**URL:**  
[http://laws.leg.mt.gov/legprd/LAW0203W\\$BSRV.ActionQuery?P\\_SESS=20231&P\\_BLTP\\_BILL\\_TYP\\_CD=SB&P\\_BILL\\_NO=246&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=20231&P_BLTP_BILL_TYP_CD=SB&P_BILL_NO=246&P_BILL_DFT_NO=&P_CHPT_NO=&Z_ACTION=Find&P_ENTY_ID_SEQ2=&P_SBJT_SBJ_CD=&P_ENTY_ID_SEQ=)  
**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230526\\_2.html](https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230526_2.html)

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