

State of Montana Department of Labor and Industry Unemployment Insurance Division Contributions Bureau PO Box 6339 Helena, MT 59604-6339	UNEMPLOYMENT INSURANCE METHOD OF PAYMENT ELECTION	Agency Use Only UI Account No.
This form is used for governmental or tribal entities or a non-profit organization qualifying under Section 3306 (c) (8) of the Federal Unemployment Tax Act.		
Business or Trade Name		Phone
Mailing Address	City	State
		Zip Code
<p>EXPLANATION:</p> <p>Montana Unemployment Insurance Law requires coverage of non-profit organizations. In establishing coverage for these organizations, the Department allows the organization to elect one of the following methods of payment:</p> <p>(1) EXPERIENCE RATING METHOD – Contributions are paid quarterly based on taxable wages and contribution rate assigned to the employer.</p> <p>(2) REIMBURSABLE METHOD* - The employer is required to reimburse the Unemployment Insurance Trust Fund for benefit payments made to a former employee drawing Unemployment Insurance benefits. Notification of benefit charges is sent monthly, and payment of charges is due quarterly.</p> <p>*IF THE REIMBURSABLE METHOD IS SELECTED, YOU MUST ATTACH A COPY OF YOUR LETTER FROM THE INTERNAL REVENUE SERVICE WHICH EXEMPTS YOU UNDER SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE.</p>		
<p>INSTRUCTIONS:</p> <p>You must select one of the methods explained above. The method you select must be retained for the current and following calendar year. After two years, to change the method of payment, a written request must be filed with the Department by December 1 prior to the beginning of the taxable year for which the change is to take place</p> <p>(1) In the boxes below, please indicate the method you elect.</p> <p>(2) Sign and return this form to:</p> <p style="text-align: right;">UNEMPLOYMENT INSURANCE DIVISION PO BOX 6339 HELENA, MT 59604-6339</p> <p>Our organization selects the following method of payment for Unemployment Insurance:</p> <p><input type="checkbox"/> EXPERIENCE RATING</p> <p><input type="checkbox"/> REIMBURSABLE</p>		
Signature (must be officer of Corporation)		Phone Number
Title		Date