



Purchase Incentive Rental Agreement Reporting Form

PIRA
V2 9/2022

[15-6-202, MCA](#), [ARM 42.21.154](#) and [42.21.159](#)

Montana law requires farm implement and construction equipment dealers to report annually by March 31. All farm implements defined in [30-11-801, MCA](#), and construction equipment defined in [30-11-901, MCA](#), rented under a purchase incentive rental program must be reported.

Please return this completed form to the local Department of Revenue field office servicing the county where the dealership is located. Mailing address and contact information for local field offices is available at [MTRevenue.gov](#).

To qualify for the exemption, the farm implement or construction equipment must be:

- owned by a farm implement or construction equipment dealership;
- held for sale; and
- rented to a single user of the farm implement or construction equipment as an incentive for the purchase of the property.

A farm implement or item of construction equipment does not qualify for the exemption if it is:

- rented to a person for more than nine months;
- rented more than once to the same person; or
- not owned by a farm implement or construction equipment dealership.

Part I-Required Information

Dealership Name _____ FEIN _____

Mailing Address _____

City _____ State _____ ZIP _____

Contact Name _____

Contact Phone _____ Contact Email _____

Part II-Complete the table below

Equipment Description	Year New	Make/Model	County/Location of equipment	Rental begin date	Rental end date	Renter Name

For auditing purposes, the department may request copies of the purchase incentive rental program agreements.

Signature _____ Date _____

Printed Name _____ Title _____

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.