



Montana Tax News You Can Use

File Forms PT-AGR and PT-STM on TAP

Nonresidents and foreign C corporations that are owners in partnerships and S corporations can now file Forms PT-AGR on Taxpayer Access Point (TAP).

Partnerships that have second-tier pass-through entity owners can now file Form PT-STM on TAP. The due date for calendar year partnerships to file Form PT-STM is March 1, 2013.

TAP is available on our [website](#). After you select TAP, click on "Business." The options to file the forms are available under "Other Services." No login or account setup is required.

If you file the Forms PT-AGR and PT-STM electronically, you will receive immediate confirmation of the filing.

Form PT-WH discontinued in tax year 2012

Beginning with tax year 2012, Form PT-WH (Montana Income Tax Withheld for a Nonresident Individual, Foreign C Corporation or Second-Tier Pass-Through Entity) has been discontinued to eliminate duplicated reporting of pass-through withholding.

Form PT-WH is an informational form that pass-through entities could use to report to partners or shareholders the amount of pass-through withholding paid on behalf of an owner. However, this information is also reported on Montana Schedule K-1.

Since a pass-through entity is required to file Montana Schedule(s) K-1 and the schedule provides more tax information to owners than Form PT-WH, the Form PT-WH was eliminated.

Forms 1099-G and refunds for married taxpayers filing separately on same form

The Department of Revenue recently mailed Forms 1099-G to taxpayers. We often receive questions about how to read this form when it involves a taxpayer who filed married filing separately on the same form in the previous tax year.

When married taxpayers file separately on the same form, and one spouse is entitled to a refund and the other spouse owes, the refund of one spouse is applied to the amount owed by the other spouse. The refund received is therefore different from what is shown on the return. When the taxpayer receives their Form 1099-G the following year, it will show the amount of the refund as calculated on the return and not necessarily the amount the taxpayer received.

The amount shown on Form 1099-G, not the amount of refund actually received by the taxpayer, should be reported on the current year return and used in any calculations, if applicable.

Reminder from the Call Center: Our disclosure policy regarding previous year returns

In the case your client receives a Form 1099-G from the Department of Revenue for a refund received in 2012 but related to your client's 2011 return, we can speak with you about the 2011 return (and the 1099-G) only if you are

listed as the third party designee on that return. If you're not listed on the 2011 return as the third party designee, we will need a Power of Attorney form from your client. See below for accessing the form online.

New POA form for taxpayers

Did you know we have an updated Power of Attorney (POA) form that is now similar to the IRS form? You can access it [here](#).

As with the IRS, we no longer allow spouses to file a joint POA. Each spouse now has to complete his or her own form.

Legislative update

During every legislative session in Montana, legislators sponsor bills that would have an impact on Montana's tax system. This regular section of Tax News You Can Use keeps you up-to-date on some of those bills currently making their way through the 2013 legislative session.

SB4 would shorten the reappraisal cycle for residential, agricultural, commercial and forest properties from the current six years to two years beginning in 2015 and to one year beginning in 2017. The intention behind this bill is to keep reappraisals up-to-date with fluctuations in market values and with any changes to the property being appraised. For more information about SB4, click [here](#).

To track the progress of any 2013 bill, click [here](#).

Revenue Day at the Capitol

The Department of Revenue hosted a successful Revenue Day at the Capitol rotunda in Helena on Tuesday, January 29. The purpose of the event was to help inform legislators, lobbyists, teachers, students and other members of the public about our agency and also to explain where their tax dollars go and how that money is used to improve Montana's quality of life.

Among the attendees were students from Wolf Creek Elementary in Wolf Creek and Project for Alternative Learning in Helena. Linda McCabe, teacher at Wolf Creek, noted that Revenue Day was "very informative at explaining what taxes are used for." She also mentioned that our conference prompted additional tax-related studies for her students.

DOR was joined by the departments of Environmental Quality, Labor & Industry, Livestock and Fish, Wildlife & Parks, as well as the Interagency Coordinating Council for State Prevention, Office of the Commissioner of Securities and Insurance, IRS, United Way, AARP, Montana Credit Unions for Community Development, members of the Voluntary Income Tax Assistance Program and other public service partners.

Vendor update

Every year tax software vendors seek approval to participate in the Montana federal/state electronic filing program. You can view the current list of 2012 approved tax software products [here](#).

For more information, email dore-services@mt.gov.


Target tax dates

- Forms 1099-G for income tax refunds have been mailed.
- Forms 1099-DIV for dividends paid on a claim for unclaimed property have been mailed.
- Forms 1099-MISC for stock proceeds paid on a claim for unclaimed property have been mailed.

- The deadline for returning a livestock reporting form is February 15.
- The deadline for reporting business equipment is February 15.
- The deadline for Montana W2s, 1099s, RW-3s and MW-3s is February 28.
- The deadline for associations and organizations to apply for a property tax exemption is March 1.
- Fourth quarter retail telecommunications excise tax is due on March 1.
- The deadline for real property and mobile home owners to apply for the Property Tax Assistance Program is April 15.

Contact us

Visit us online at revenue.mt.gov or call us toll-free at (866) 859-2254 (in Helena, 444-6900).

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edited by [Ted Brewer](#)

Montana Tax News You Can Use is published weekly during tax season and is for anyone who helps people file taxes and meet their tax responsibility. It keeps you posted on what's happening at the department, lets you know about new ways of preparing and filing taxes and brings you up-to-date on some of the issues and trends popping up during tax season in Montana. To subscribe, please visit www.revenue.mt.gov and click on "sign me up."

We welcome your suggestions and ideas for articles, as well as your questions and comments. Please send them to DORWritingProject@mt.gov.