



Montana Tax News You Can Use

How to successfully submit withholding forms and statements online

The deadline for filing withholding reports and statements is February 28, only a week away. There are two applications for filing withholding forms and statements electronically, one for W-2s and 1099s and another for MW-3s and RW-3s:

1. Use [ePass](#) to safely and securely e-file W-2s and 1099s. Keep in mind that many payroll software programs allow you to correctly format the W-2 and 1099 files for electronic submission. Please note that there are separate links for W-2s and 1099s. When you submit W-2s and 1099s using ePass, you will receive an email confirmation receipt when the file is successfully received.
2. Use [Taxpayer Access Point](#) (TAP) to file MW-3s and RW-3s. It's easy to e-file using TAP because your payment history information is prepopulated and a confirmation number is provided when submitted. *MW-3s and RW-3s cannot be submitted using ePass.*

Please remember that we do not process PDF files, CDs or magnetic media. If you need assistance with your electronic submission, feel free to email dore-services@mt.gov.

Missing a W-2? What your clients can do

If one of your clients did not receive or misplaced a W-2, that person can either:

1. Ask his or her employer to reissue the W-2
2. Complete [Form RTI, Request for Copies of Tax Information](#), and submit it to the department. You can complete this form on your client's behalf as long as you have [Power of Attorney](#).

Your client's return still needs to be filed timely even if that person has not received a W-2. If you need to file your client's return without the W-2 and you are filing on paper, you will need to include a completed copy of federal [Form 4852, Substitute for Form W-2](#), with your client's Montana individual income tax return. If filing electronically, you should retain Form 4852 for your client's records. If your client receives a W-2 or W-2C after you file the return using Form 4852 and the information differs, your client's return will need to be amended.

Property tax calculator--a great tool for estimating benefits

Many property owners miss out on the tax relief that our property tax assistance programs can offer them. We're trying to change that partly by making it as easy as possible for property owners to find out if they qualify for these programs. That's the purpose of our online property tax assistance calculator, a tool that certain property owners can use to:

- Determine if they can receive the Elderly Homeowner Tax Credit (2EC) and if they might be eligible for the Property Tax Assistance Program (PTAP)
- Estimate the approximate benefits they would receive with these two programs
- Estimate whether it would be more beneficial for them to apply for one or both of those programs

This is a tool you might find useful to quickly calculate whether your client could potentially benefit from 2EC, PTAP or both. You can find the calculator [here](#). Keep in mind that the calculator may not work for all property owners, but these property owners may still qualify for these programs.

Reminder from the Call Center: Check box so we can speak with either spouse

We get many calls from a husband or wife wanting to discuss the couple's return or check on their refund. This can become a disclosure issue when the return was filed as married filing separately on the same form. Please remember (or remind your married clients who are filing as such) about the separate check box on this year's Form 2. If you check the box, we can speak with either spouse during the processing of the return. This check box is located next to line 3a on the first page of the return and is a separate permission for disclosure than the third party designee check box located in the signature box. It would help us to serve your clients if you could use the spouse check box whenever possible.

Another reminder from the Call Center: Best days to call

The Call Center would like you to know that it usually receives the highest volume of calls on Mondays. As an example of our call volumes across the week, the average number of calls to the Call Center for the first two weeks in February was as follows:

Monday: 1057
Tuesday: 889
Wednesday: 910
Thursday: 892
Friday: 831

If you can plan your call for a day other than Monday, you can expect a shorter wait.

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.

HB332 would eliminate property tax on business equipment for any business that has less than \$100,000 worth of equipment. Currently, any business that has equipment valued at less than \$20,000 does not have to pay the business equipment tax while any business with more than \$20,000 in equipment pays a two percent rate. For more information on HB332 click [here](#).

Another bill being proposed, SB96, would lower the business tax equipment rate to 1.5 percent on the first \$10 million in equipment. Any business with more than \$10 million would pay a three percent rate. Click [here](#) for more information on SB96.

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

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.

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


- The deadline for Montana W-2s, 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.

Tax facts

As of February 15, we received 69,302 individual tax returns and 3,382 business returns from folks filing electronically.

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.