



Montana Tax News You Can Use

An e-newsletter for tax preparers and those interested in the state's tax system

MT tax filing deadlines and approved software

Individual income tax filing timeline for Montana

January 20, 2015: The Department of Revenue will begin processing Montana 2014 individual income tax returns submitted via federal/state e-file, [Taxpayer Access Point \(TAP\)](#), and paper. This date coincides with the IRS timeline to begin processing.

Business tax filing timeline for Montana

January 20, 2015: The Department of Revenue will begin processing Montana 2014 business returns (CIT, CLT4-S, PR-1, FID, DER-1). The IRS recently announced plans to open the 2015 e-filing season for business returns on January 9. Tax software companies who have successfully tested and are approved for federal and state e-filing may begin accepting federal/state tax returns earlier in January and submit them to the IRS. What this means for Montana taxpayers is that if you e-file your federal and state business tax returns, the state returns will be held until the state begins processing them on January 20. Montana 2014 business returns submitted on paper will also begin processing on January 20.

Approved tax software for 2014

Every year tax software vendors seek approval to participate in the Montana federal/state electronic filing program. We test the software of each vendor to ensure that it's compatible with our electronic filing system. You can find the latest approval status of each product on the department's website under [Online Services > Tax Software](#).

File forms PT-AGR and PT-STM now

If you prepare Montana returns for pass-through entities, you can now file Forms PT-AGR and PT-STM for tax year 2014 and subsequent years. If these forms are applicable to the pass-through entities' filing situation, filing now will provide necessary information to the pass-through entities, their owners, and the Department of Revenue for the 2014 income tax returns.

Just a reminder, **the Forms PT-AGR and PT-STM are filed separately.** Please do not attach these forms to an income tax return. You can file Forms PT-AGR and PT-STM on the department's website through [Taxpayer Access Point \(TAP\)](#) or on paper. The paper forms are also available on the DOR website or by contacting the department.

The deadline for Form PT-AGR is the same as the filing due date for the pass-through entity return including extensions. **The deadline for Form PT-STM** is 45 days before the original filing due date of the pass-through entity return (does not include extensions).

Routing number change for Mountain West Bank

Due to the Mountain West/First Interstate Bank merger, **preparers will need to pay special attention when applying direct deposit information to returns.** Mountain West routing numbers 092001677 and 092901638 have been changed to 092901683.

New online service for reporting livestock

Livestock owners can now go online to report the number of livestock they own. Montana law requires all livestock owners to report by March 1 of each year the number of livestock they owned as of February 1.

Livestock owners who report online this year will be able to pull up their history for next year's report, which will make reporting faster, more efficient, and more accurate.

The secure online service is free to use and can be found at ReportYourLivestock.mt.gov. Even if a person owns just one horse and has a few chickens, or owned and reported livestock last year but no longer owns any, a report still needs to be submitted. Livestock per capita fees will be due November 30. The ability to pay these fees online will be available later this year.

Livestock includes all poultry and bees, swine three months of age or older, and all other livestock nine months or age or older including cattle, sheep, goats, horses, mules, asses, llamas, alpacas, bison, ostriches, rheas, emus, and domestic ungulates.

Livestock owners are welcome to contact the department's call center at 1-866-859-2254 or, in Helena, 444-6900 with any livestock reporting questions.

Refreshed DOR homepage

The Department of Revenue homepage at <http://revenue.mt.gov/> received a small redesign this week.

Links that were spread over the entire page in the previous design are now consolidated in dropdown menus under three main categories across the top of the page: What's New at Revenue, Taxpayer Access Point, and Other Useful Resources. Contact information for the department is now featured prominently on the homepage.

This updated design will decrease how much scrolling users need to do to find the most-used information, and it makes the call center numbers easier to locate.

Taxpayer Access Point (TAP) unavailable MLK weekend

The department's [Taxpayer Access Point \(TAP\)](#) will be unavailable from Friday, January 16 at 5:00 p.m. until Tuesday, January 20, at 7:00 a.m.

DOR tax specialist presenting at statewide accounting events

Chapters of the Montana Society of Certified Public Accountants (MSCPA) and other accounting groups will be hosting DOR tax specialist Brian Olsen at events across the state in January. He will discuss changes in state tax laws and rules, changes to forms, and changes in federal taxes and what impact they might have on Montana.

January 8, Helena, 11:30 a.m., Montana Society of Public Accountants' offices. For registration details, contact helenachapterofcpa@gmail.com.

January 16, Great Falls, 11:45 a.m., Good Eats Café. For registration details, contact Emily Gulick, Gary Kasper & Co, Emily.gulick@garykasper.com.

Still time to volunteer for tax help

Montana Free File is asking for volunteers to prepare state and federal income tax returns for its free tax preparation efforts. Volunteers can help in various capacities, including return preparer, site coordinator, greeter, screener, instructor, or quality reviewer. You can sign up to volunteer at: <http://montanafreefile.org/>

Last year, more than 445 Montana residents gave back to their communities as tax volunteers who provided free services by preparing more than 17,400 state and federal individual income tax returns through the IRS's Volunteer Income Tax Assistance (VITA) and AARP's Tax Counseling for the Elderly (TCE) programs.

MontanaFreeFile.org is brought to you by: Montana Legal Services Assoc., Montana Credit Unions, Montana Department of Revenue, Opportunity Link Inc., RDI, and Student Assistance Foundation.

Contact us

Visit us online at revenue.mt.gov; email us at DORCustomerAssistance@mt.gov; or, call us toll-free at (866) 859-2254 or in Helena at (406) 444-6900.



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Montana Tax News You Can Use is published weekly during tax season and periodically at other times. It is for anyone who helps people file taxes and meet their tax responsibility and for anyone simply interested in the state's tax system. 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, visit the [newsroom](#) page on our website and click on the "Tax News You Can Use" tab.

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

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