

November 20, 2014



Montana Tax News You Can Use

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

Welcome to this tax season's launch of TNYCU

Welcome to the launch of this season's *Tax News You Can Use*. If you received this as an email forward or are reading it as the online PDF and you would like to receive the regular e-newsletter, go to the [Newsroom](#) on revenue.mt.gov and click the *Tax News You Can Use* tab.

Tax News You Can Use is geared toward a tax preparer audience and covers basic facts and practical information about the filing of returns, calculations, and other tax return processes - news you can use right away to help you keep your work flowing during tax season. For example, we give up-to-date information when vendors have been approved for filing returns, and we notify folks about any delays or glitches during tax season.

TAP file upload for forms MW-3, W-2, & 1099 - Available December 1

Starting December 1, employers, third-party representatives, and payroll service providers can file W-2 and 1099, along with their MW-3, annual wage withholding tax reconciliation forms online through Taxpayer Access Point (TAP).

The new secure file upload service is available online through TAP at <https://tap.dor.mt.gov/> under the Business section's *NEW* File Upload link. There is no cost to register and upload W-2, 1099, and MW-3 files on TAP. Users still have the option to use TAP to [fill out their MW-3](#) as they have in the past.

The previous method of submitting W-2 and 1099 files using e-Pass was not as efficient and resulted in rework for file submitters. Users can continue submitting W-2 and 1099 files through e-Pass until November 30, 2015. After this date, all W-2, 1099, and MW-3 electronic filing will be done through TAP. More information is available at revenue.mt.gov under [Online Services](#), Wage Withholding. Taxpayers and tax preparers are also welcome to contact the department's call center at 1-866-859-2254 or, in Helena, 444-6900.

Online filing for your tax certificate application

You can electronically file your application for a tax certificate through Taxpayer Access Point (TAP) at <https://tap.dor.mt.gov/>. Filing online is fast and convenient. Filers receive an email confirming their submission, and it is possible to receive the tax certificate immediately.

Title 15 certificates, dissolution/withdrawal certificates, good standing, tax clearance certificates and revivers are available online. To complete the online application, you will need your Secretary of State identification number, your business's federal employer identification number (FEIN), and an email address. Please keep in mind that the name on the tax certificate must match the Secretary of State's records exactly.

Mailing dates for 2015 withholding payment voucher booklets

We are changing the mailing dates for the withholding payment vouchers this year. We will mail the *accelerated* payment vouchers earlier this year, based on employer requests to have these before the first of January. These vouchers will be mailed on December 15, 2014. We will mail the *monthly* and *annual* vouchers later than we have in the past in order to prevent employers from using the 2015 vouchers with their 2014 payments. These vouchers will be mailed after January 15, 2015.

DOR tax specialist to appear 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 December. 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.

December 4, Missoula, time and location pending. For registration details, contact Joe Balsam, Lee and Company, 721-9919, joe@leecomt.com.

December 9, Glasgow, 1:00 p.m at the Cottonwood Inn. For registration details, contact Richard Wiens, CHMS, PC, 228-9391, Richard@chmspc.com.

December 16, Butte, 4:00 p.m., location pending. For registration details, contact Craig Tippett of Newland and Company, 494-4754, ctippett@newlandpc.com.

December 18, Billings, time pending, Yellowstone Country Club. For registration details, contact Russell Rice, Eide Bailly, LLP, 896-2400, RRice@eidebailly.com.

Tax impacts of same-sex marriage ruling

On November 19, U.S. District Judge Brian Morris ruled to overturn Montana's ban on same-sex marriage.

Based on the federal Internal Revenue Service's guidance following last summer's U.S. Supreme Court decision that overturned the federal Defense of Marriage Act, same-sex couples legally married in a state recognizing same-sex marriage are considered married for income tax purposes regardless of their state of residency.

Furthermore, same-sex couples who were legally married in a state that recognizes same-sex marriage are required to file either as married filing jointly or married filing separately for tax year 2014 and every year after until the marriage is legally dissolved.

Same-sex couples have the option to amend any prior tax years still in statute if they were legally married at the end of that year. Tax years in statute go back five years, meaning by April 2015 couples could file amendments back to tax year 2009.

The department encourages affected couples to consult their tax professional with questions regarding their specific situations. Taxpayers are also welcome to contact the department's call center at 1-866-859-2254 or, in Helena, 444-6900.

Volunteers needed to provide free 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.

Reappraisal roadshow wrap-up

Hundreds of Montanans attended the department's 2014 Property Reappraisal Roadshow that stopped in 18 different cities and towns throughout Montana this fall.

Presenters included Revenue Director Mike Kadas, new Deputy Director Gene Walborn, Property Assessment Division Administrator Cynthia Monteau Moore, and Director of Tax Policy and Research Ed Caplis. They presented informational sessions about how the state determines property values. To view video of the presentation, PowerPoint slides, and handouts, visit revenue.mt.gov and click the Reappraisal Road Show button.

"The primary purpose of the roadshow was to help taxpayers understand the property tax system and help community leaders make informed policy decisions," says Director Kadas.

Roadshow sessions included information about the 2015 reappraisal cycle timeline and methods that the department uses to determine market values of residential property, commercial and industrial property, agricultural land, and forest land. The sessions also covered key components and trends in housing values and how property tax dollars are used.

Montana law tasks the department with establishing values for all taxable property, which ensures that all classes of property are valued uniformly and equally throughout the state for fair and equitable taxation.

New DOR deputy director

Gene Walborn, a twenty-four-year veteran employee and manager with the Montana Department of Revenue, is the department's new deputy director. Department director Mike Kadas appointed Walborn, who assumed the position on November 8.

"It's been a privilege to work with Gene as one of our division administrators," said director Kadas. "I'm confident Gene will carry out his duties as deputy director with the same professionalism and leadership that he's demonstrated throughout his career in public service."

"It's an honor to be appointed by the director," said Walborn. "I look forward with enthusiasm and resolve to serving as deputy director and helping to assure fair and effective administration of the state's tax and liquor laws."

During the upcoming 2015 Legislative Session, Walborn will be responsible for coordinating legislative work for the department. Walborn served as business and income tax division administrator for the last nine years. He replaced Alan Peura, who retired November 7 after serving 11 years in state government.

New DOR BIT administrator

Lee Baerlocher will be the new administrator for the Department of Revenue's Business and Income Tax Division effective November 24.

Lee brings with him a breadth of experience working with the department over the last 24 years. For the last nine years, he served as chief of the Business Tax and Valuation Bureau, where he was responsible for a multi-million dollar annual budget and programs for all tax types within the BTV Bureau, including centrally assessed and industrial property, coal severance, and oil and gas production taxes. Lee also served as the department's chief of the former Customer Intake Bureau, where he launched the One-Stop Program and the call center. He also served as Liquor Licensing bureau chief and as a natural resources auditor for the department.

As BIT administrator, Lee will be responsible for the compliance and valuation of the state's tax programs associated with all state taxpayers, including large and small businesses, and individual Montanans.

Lee replaces former BIT administrator Gene Walborn, who is now the department's deputy director.

New DOR public information specialist & TNYCU editor

Molly Petersen has joined the Department of Revenue as the public information specialist. In addition to compiling *Tax News You Can Use*, her responsibilities include writing and editing news releases, responding to media requests, creating publications, and contributing to website content. Her focus will be on using plain language to improve public understanding of Montana's revenue system.

Molly comes to the department from a 12-year career in public service. She previously served as the technical writer for the Department of Justice, Motor Vehicle Division, and as the editor for the Administrative Rules of Montana and Montana Administrative Register at the Secretary of State's office. The mission of the Department of Revenue's Public Information Office is to help the department communicate as clearly and understandably as possible for the benefit of taxpayers. Molly can be reached at MollyPetersen@mt.gov or 444-4331.

TNYCU publication schedule

You can look forward to new editions of *Tax News You Can Use* on the following dates:

2014

December 18

2015

January 8

January 22

Every Thursday in:

February (5, 12, 19, 26)

March (5, 12, 19, 26)

April (2, 9, 16, 23, 30)

Additional dates will be added as needed.

Fighting fraud

For 2014, as of November 13:

1,240: Number of fraudulent tax returns we've intercepted

\$1,452,024: Amount in fraudulent refunds we've prevented

Tax facts

For the 2013 tax year, as of November 14, 2014:

- Total number of individual income tax returns we've processed: 549,176
- Number of individual tax returns we've received electronically: 457,947
- Number of business returns we've received electronically: 47,613
- Number of individual income tax refunds we've issued: 401,811
- Average amount of refunds: \$465
- Total amount of refunds: \$186,866,130

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.



It pays to follow Revenue on [Twitter](https://twitter.com/MTRRevenue): @MTRRevenue

Montana Department of Revenue | Tax News You Can Use

Edited by [Molly A. Petersen](#)

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.

[Forward this email](#)

 **SafeUnsubscribe™**

This email was sent to mollypetersen@mt.gov by dorwritingproject@mt.gov | [Update Profile/Email Address](#) | Rapid removal with [SafeUnsubscribe™](#) | [Privacy Policy](#).



Montana Department of Revenue | PO Box 5805 | Helena | MT | 59604