



Montana Tax News You Can Use

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

E-filing requirement for partnerships with over 100 partners

A partnership that has 100 or more partners over the course of the tax year is required to file the 2014 Montana Partnership Form PR-1 electronically according to [MCA 15-30-3315](#).

There are multiple tax software options available to meet this requirement. Montana tested and approved tax software products can be found [here](#). Keep in mind the list of approved software vendor products is updated weekly, so check back if you do not see your software product on the list.

A partnership may request a waiver of the electronic filing requirement if necessary. The waiver form PWR can be found [here](#).

Additional information can be found at revenue.mt.gov under Administrative Rule adoption notice MAR 42-2-920adp for Administrative Rule 42.9.302.

Form 1099-G: Refunds for married taxpayers filing separately on same form

The Department of Revenue recently mailed form 1099-G to taxpayers. We often receive questions about how to read this form when it involves a taxpayer who filed as 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, and *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. For additional information, see the [Frequently Asked Questions](#) page on our website.

Need copies of tax information? Ask DOR's Helena office

We welcome the opportunity to assist your clients with income tax and related questions at our Billings, Bozeman, Great Falls, Hamilton, Missoula, and Lewistown field offices.

However, if your clients need a copy of a previously-filed Montana tax return or a Form W-2 filed by an employer, we encourage them to request that information from our Helena office because we have a limited number of income tax auditors in the field offices.

Clients first need to complete **Form RTI** (Request for Copies of Tax Information) and mail or fax the form to the address or number on the form along with a copy of their driver license. We understand that they often need this information as soon as possible, so the Helena staff makes a point of processing those requests once we receive a completed Form RTI. We can, upon request, fax the tax information the same day we receive the form.

Interactive 2014 Form 2

Check out this [interactive Form 2](#) that links the lines on the 2014 form to the Montana tax laws and rules that apply to that line. If you have suggestions or problems with the tool, we would appreciate your feedback at dorformsdesignteam@mt.gov.

DOR talks taxes on *Aging Horizons*

Two members of the Department of Revenue team appeared on the Department of Public Health and Human Services' *Aging Horizons* TV show to talk about the Property Tax Assistance Program (PTAP), Montana Disabled Veteran (MDV) exemption, the Elderly Homeowner/Renter Tax Credit, e-filing, and where folks can get help from the department.

[Aging Horizons](#) is the weekly TV show that addresses tomorrow's aging issues, today. **The tax segment airs on February 9 at 11:30 a.m. on the Big Sky Channel (192 on Charter Cable) and runs for seven days.** It will also be on YouTube at www.youtube.com/user/MontanaDPHHS.

Tax Facts

For 2015, as of January 23:

- Total number of individual income tax returns we've processed: 9,699
- Number of individual tax returns we've received electronically: 9,634
- Number of individual income tax refunds we've issued: 3,249
- Average amount of refunds: \$403.15

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](#): @MTRevenue

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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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