



## Montana Tax News You Can Use

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

### Electronic Payment Options are Convenient and Secure

Taxpayers have several options for making electronic tax payments. Here are some of the most popular methods:

1. **Electronic funds withdrawal** is available when you electronically file your state and federal returns at the same time. You can authorize a payment withdrawal from your financial account on the date you choose.
2. **Taxpayer Access Point (TAP)** is a secure way for individuals or businesses to make a payment by e-check withdrawal or by debit/credit card. There is no fee for a checking/savings account withdrawal, but fees are applied when paying with a debit/credit card.
3. **Income Tax Express (ITE)** is a secure way for individuals to make a payment by e-check withdrawal or by debit/credit card. You can use ITE for paying current or past year state individual income taxes or estimated taxes online. There is no fee for a checking/savings account withdrawal, but fees are applied when paying with a debit/credit card.
4. **Mobile Payment. ITE** also allows individuals to pay their tax using a smart phone or other mobile device. Another option for Android users currently includes downloading the [MT Income Tax Express](#) app.
5. **ACH credit payment.** We encourage businesses to make payments electronically. Available for more than 40 tax types, ACH credit payment is a convenient and secure way for businesses to pay electronically. Information businesses need to participate in the ACH credit payment program is located on our website under [Online Services](#), Businesses, ACH Credit Payment Instructions.

Visit our website at [revenue.mt.gov](http://revenue.mt.gov) for more payment options including the option to print an IT Payment Voucher form to pay with a check.

### Expanded DOR Call Center Hours

The Montana Department of Revenue is offering expanded hours at its call center to assist taxpayers during the days before the April 15 deadline for filing income tax returns.

Taxpayers who need assistance can call the department's call center toll free at (866) 859-2254, or in Helena at 444-6900. Regular call center hours are Monday through Friday, 8 a.m. to 5 p.m. Call center hours will be extended during the last days of tax season. Beginning Saturday, April 11, help will be available from 10 a.m. until 2 p.m.; on Monday, April 13 and Tuesday, April 14, hours will be 7 a.m. until 7 p.m.; and on Wednesday, April 15, hours will be 7 a.m. until 8 p.m.

## Receiving an Extension on a Montana Individual Income Tax Return

To qualify for an automatic, six-month extension to file a Montana individual income tax return, taxpayers need to, by April 15, have paid either (1) 90% of their current year Montana income tax liability or (2) 100% of their prior year Montana income tax liability. Taxpayers also qualify for an extension if their 2014 tax liability is \$200 or less.

To ensure they have met the requirements listed above and to see if they need to make an extension payment, taxpayers should review and complete [Montana Form EXT-14, Extension Payment Worksheet](#). If an extension payment is necessary, they can pay it online by going to [revenue.mt.gov](http://revenue.mt.gov) and clicking [Online Services](#) or with a check by using the tax payment voucher from the bottom of Form EXT-14.

Please remember that filing a federal request for an extension of an individual income tax return does not have any bearing on receiving a Montana extension.

A valid Montana extension gives taxpayers until October 15, 2015 to file. Unless taxpayers qualify for the extension because their tax liability is \$200 or less, an extension of time to file is not an extension of time to pay. Late pay penalties and interest begin accruing on April 15 until the tax liability is paid in full.

## Filing Extensions for Partnership Returns

Approval of an extension to file a federal partnership return automatically extends the time to file a Montana partnership return (Form PR-1) to the date approved for filing the federal return. If the Montana return is an extension, make sure to mark the extension box on page 2 of the return. Include a copy of the federal Form 7004 with paper-filed partnership returns.

The department does not require that preparers notify the department before the completed return is filed. If the extension check box on page 2 is marked on the completed return, then the required notice has been provided to the department.

## Revised TNYCU Publication Schedule

The final issues of *Tax News You Can Use* for this tax season will be published April 16 and May 7.

Until we start gearing up for next season, you'll only hear from us occasionally when we have time-sensitive or new information for you.

We always welcome ways we can make this newsletter more valuable to you. If you have suggestions, please email [DORWritingProject@mt.gov](mailto:DORWritingProject@mt.gov).

## Approved Tax Software for Tax Year 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 it is compatible with our electronic filing system. You can find the latest approval status of each software product and the forms they support [here](#).

For more information, email [DORe-services@mt.gov](mailto:DORe-services@mt.gov).

## Target Tax Dates

April 15 is the deadline for:

- submitting an application for the Property Tax Assistance Program (PTAP)
- filing individual state income tax returns
- filing estate and trust income tax returns (Form FID-3)
- filing partnership returns (Form PR-1)
- filing disregarded entity returns (Form DER-1) for entities owned by partnerships

## Tax Facts

For 2015, as of March 27:

- Total number of individual income tax returns we've processed: 281,980
- Number of individual tax returns we've received electronically: 272,594
- Number of individual income tax refunds we've issued: 236,939
- Average amount of refunds: \$414

As of April 6:

- Number of fraudulent tax returns we've intercepted: 766
- Amount of fraudulent refunds we've prevented: \$840,929

## Contact us

Visit us online at [revenue.mt.gov](http://revenue.mt.gov); email us at [DORCustomerAssistance@mt.gov](mailto: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](mailto:DORWritingProject@mt.gov).



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