



Montana Tax News You Can Use

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

Amended Tax Return Filings and Required Schedules

If you discover that a tax return was incorrect, you have five years from the due date of the original tax return to file an amended Montana tax return to correct the error.

Please remember that all schedules are required to be included with an amended return even if an amendment did not affect the schedule. For example, an original tax return included Schedule V - Montana Tax Credits because the taxpayer claimed a credit. The taxpayer then amended his return, but the amendment did not affect the credit. The amended return should still include a Schedule V because the tax credit is still a claimed amount on the amended return.

It is important for all schedules to be included with an amended return for processing. Each tax return is treated like a new return in our information system and, if the information on a return is incomplete, processing errors and delays could occur.

You can file amended returns electronically, but only with the vendor software package you used to file the original return. Check with your software provider to determine if it allows for filing amended returns. We process electronically-filed amended returns the same way we process the original return. After you submit the amended return electronically, the vendor software provides an acknowledgment of having received the return.

Filing Taxes After April 15

April 15 has come and gone, and you may have returns you were not able to file by the original due date. While it's too late to qualify for a filing extension, you may be able to help reduce the penalties and interest your client owes.

Consider completing the [2014 Extension Payment Worksheet \(EXT-14\)](#). While it is too late to make a payment that would qualify the client for an extension, it could turn out that your client already paid enough before April 15 to meet the requirements.

Interest and late payment penalties accrue from April 15 until the tax is paid, regardless of when the return is filed and whether the individual qualified for a filing extension. Making a partial or tentative payment even before the return is filed helps lower the amount of interest or penalty owed. Also, remember that individuals who pay all tax and interest due within 30 days of the first notice showing the unpaid amount can request a waiver of the late payment penalty. The Statement of Account includes detailed information on requesting a waiver in this case.

Assistance for Business Clinics (ABC) Schedule

The Assistance for Business Clinics (often called ABC clinics) are designed to assist new and established employers, accountants, and other professionals by providing updates regarding state income tax withholding requirements, e-file applications that help businesses with their filing requirements, unemployment insurance tax requirements, workers compensation coverage, and other related subjects.

For additional information, including the registration form and full 2015 schedule, visit dli.mt.gov/resources/abc. **Please note that the first two clinics are scheduled for April 22 (Kalispell) and April 29 (Helena).**

Checking the Status of Refunds

Taxpayers can check on the status of their refunds by going online to [Taxpayer Access Point \(TAP\)](#) and selecting "Where's My Refund?" Your clients will need their Social Security Number and the amount of their refund listed on their 2014 tax return. They can find their refunds on:

- Form 2, Line 74
- Form 2M, Line 65
- Form 2EZ, Line 21
- Form 2EC, Line 13

Search Unclaimed Property on Behalf of Your Clients

Searching for unclaimed property is something anyone can do, and it's easy on [Taxpayer Access Point \(TAP\)](#). So why not do it on behalf of your clients? All you need is your client's name. You can check for a number of items your clients may have forgotten about over the years, including:

- uncashed checks (including payroll checks)
- state refunds
- utility deposits
- interest or dividend income
- savings and checking accounts
- safe deposit box contents
- credit balances
- customer overpayments
- gift certificates
- unidentified remittances
- stocks and bonds

If you do find that the state is holding your client's unclaimed property, you can have your client go on TAP and follow the instructions for completing a claim for the property.

If your clients claim and receive a stock liquidation, they will receive a 1099-MISC form. If your clients claim and receive dividends from stock, they will receive a 1099-DIV form.

Do You Have Suggestions for Our Income Tax Forms?

We continuously strive to provide tax forms that are easy to complete and are understood by everyone who uses them. We're now beginning the process of reviewing and updating the Montana tax forms for the next tax year, as we do every year around this time. As a preparer, you use many of these forms on a daily basis and see many different situations play out with them. For that reason, we would like to hear, and would value, any constructive comments or suggestions you have regarding our tax forms.

Please feel free to email those comments or suggestions to Justin Ahlers, Income Tax Specialist, at jahlers@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.

Tax Facts

For 2015, as of April 3:

- Total number of individual income tax returns we've processed: 317,333
- Number of individual tax returns we've received electronically: 303,467
- Number of individual income tax refunds we've issued: 257,892
- Average amount of refunds: \$417

As of April 10:

- Number of fraudulent tax returns we've intercepted: 867
- Amount of fraudulent refunds we've prevented: \$917,775

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 Department of Revenue | Tax News You Can Use

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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.