

# Montana Tax News You Can Use

Montana Department of Revenue

August 20, 2015

## In This Issue

Form 2M: Discontinued for Tax Year 2015

File Single Withholding Forms (W2s & 1099s) in TAP

Reminder: E-File Requirement for Partnerships with 100 or More Partners

Target Tax Dates: Extended Due Date Reminder

Natural Disaster Tax Relief and Assistance

Tax Facts

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

## Form 2M: Discontinued for Tax Year 2015

We are discontinuing Form 2M for Montana individual income tax returns beginning with the 2015 tax year. Form 2 and Form 2EZ will still be available. Taxpayers who file electronically should not see a significant difference because the software will guide them through the process.

The number of taxpayers filing Form 2M has steadily declined over the last few years. Discontinuing Form 2M makes it easier for taxpayers to decide which form to use to file their taxes. It's also more efficient and effective for us in terms of processing and developing the tax returns.

For taxpayers that requested Form 2M be sent to them for tax year 2015, our plan is to send a postcard notifying them of the change, as well as a Form 2 booklet.

## File Single Withholding Forms (W2s & 1099s) in TAP

The Department of Revenue continues to listen to businesses and their needs. For this reason, we removed the limitation on the number of W-2s and 1099s that can be entered manually through Taxpayer Access Point (TAP). This process was new in 2014 with a limit of 15 of each type of record that could be manually entered through the 'File Single Withholding Forms' option.

Now a business is able to enter any number of Forms W-2, W-2G, 1099-DIV, 1099-INT, 1099-R, and 1099-MISC, as long as these records have Montana withholding.

To manually enter and submit your Montana withholding forms online, log into your TAP withholding account and select 'File Single Withholding Forms' in the TAP menu bar, enter your records, and select submit. It's that easy!

If you do not currently have a TAP account, go to <https://tap.dor.mt.gov> and select the 'Sign up Now!' button in the lower right corner of the screen. It's free, simple, and secure.

## Reminder: E-File Requirement for Partnerships with 100 or More Partners

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

There are multiple tax software options available to meet this requirement. Montana tested and approved tax software products for tax year 2014 can be found [here](#).

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 in Administrative Rules of Montana [42.9.302](#).

## Target Tax Dates: Extended Due Date Reminder

**Provided that requirements have been met for an extension:**

**September 15** is the extended deadline for:

- Filing a Montana S corporation tax return (Form CLT-4S)
- Filing partnership returns (Form PR-1)

**October 15** is the extended deadline for:

- Filing individual state tax returns
- Filing estate and trust income tax returns (Form FID-3)

## Natural Disaster Tax Relief and Assistance

The Department of Revenue expresses sincere sympathy to those Montanans whose homes, lands, and other property have been damaged or destroyed by a natural disaster. Please let us help.

Natural disasters include fires, floods, and drought. If you are a Montana property owner who has experienced a loss of your dwelling, other buildings, or forestland due to a natural disaster, you may be eligible for property tax relief.

If the disaster has or will prevent you from meeting an income tax deadline, you may be eligible for an extension or a waiver of penalties and interest. Your loss may also qualify for an income tax deduction.

For more information about property tax relief, visit [http://revenue.mt.gov/home/businesses/taxrelief\\_naturaldisaster](http://revenue.mt.gov/home/businesses/taxrelief_naturaldisaster) or call your local Department of Revenue office. For information about income tax extensions, waivers, or deductions, visit the same website or call the main office at 1-866-859-2254.

## 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).

## Tax Facts

For 2015, as of August 14:

- Total number of individual income tax returns we've processed: 496,935
- Number of individual tax returns we've received electronically: 435,612
- Number of individual income tax refunds we've issued: 386,013
- Average amount of refunds: \$446

As of July 31:

- Number of fraudulent tax returns we've intercepted: 1,590
- Amount of fraudulent refunds we've prevented: \$1,669,707

## Contact Us

**Web:** [Revenue.mt.gov](http://Revenue.mt.gov)

**Email:** [DORCustomerAssistance@mt.gov](mailto:DORCustomerAssistance@mt.gov)

**Toll Free:** 1-866-859-2254

**Helena:** (406) 444-6900



*It pays to follow Revenue on Twitter: @MTRRevenue*

*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 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 [revenue.mt.gov](http://revenue.mt.gov) and click on the "Tax News You Can Use" tab.

We welcome your suggestions for articles, as well as your questions and comments. Send them to [DORWritingProject@mt.gov](mailto:DORWritingProject@mt.gov).

**Montana Department of Revenue | Tax News You Can Use**

Edited by [Molly A. Petersen](#)

[Forward this email](#)



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