

Montana Tax News You Can Use

Montana Department of Revenue

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

Refunds Will Take More Time

Because of the nationwide increase in identity theft and filing of fraudulent returns, the department is taking more time to review returns to make sure they are valid. This means that it will take longer for taxpayers to receive refunds than in previous years. We want to protect your money and we appreciate your patience if your refund takes a little longer to get to you.

IDs on Forms W-2 and 1099 Need to Remain Unmasked

The Department of Revenue no longer accepts forms W-2 and 1099 with masked identification numbers. This is to comply with the submission standards of the Social Security Administration. To ensure proper compliance and avoid possible penalties, **we ask that all social security and federal employer identification numbers on forms W-2 and 1099 be complete and unmasked if you are submitting paper forms.**

There are two ways to file your forms W-2 and 1099 online. Use your [Taxpayer Access Point](#) (TAP) withholding account to enter W-2 and 1099 forms, or use the [TAP](#) file upload service to submit your W-2 and 1099 files to the department. Online help can be found on TAP or on our website under [Online Services](#).

New Online Payment Plan Request

More citizens and business owners are using self-service options that better suit their busy lifestyles. If you owe taxes to the State of Montana and cannot pay your bill in full, you can request to pay the debt in installments using Taxpayer Access Point (TAP) on the Montana Department of Revenue's website: <https://tap.dor.mt.gov/> /. To request a payment plan, you must set up a TAP account that will need your federal adjusted gross income from your last filed return and your bank account information.

If we cannot immediately approve your request, we will contact you through web message or by telephone within 24 business hours. Tax debts will continue to build up penalty and interest until paid in full.

File Forms PT-AGR and PT-STM Now

If you prepare Montana returns for pass-through entities, you can now file forms PT-AGR and PT-STM for tax year 2015. If these forms are applicable to the pass-through entities' filing situations, filing now will provide necessary information to the pass-through entities, their owners, and the Department of Revenue for the 2015 income tax returns.

Just a reminder, **forms PT-AGR and PT-STM are filed separately**. Do not attach these forms to an income tax return. You can file Forms PT-AGR and PT-STM on the department's website through [Taxpayer Access Point \(TAP\)](#) or on paper. The paper forms are also available to print from the DOR website or by contacting the department.

The deadline for Form PT-AGR is the same as the filing due date for the pass-through entity return including extensions. **The deadline for Form PT-STM** is 45 days before the original filing due date of the pass-through entity return (does not include extensions).

Electronic Filing Now Available for Disregarded Entity

You can now file the Montana Disregarded Entity (DER) Tax form electronically on Montana [Taxpayer Access Point](#) (TAP). Visit our website under [Online Services](#) for more information.

Tax Credits for School Donations

Senate Bill 410 created two separate tax credits for contributions to certain programs that support elementary and secondary educational opportunities. Effective January 1, 2016, taxpayers can claim a credit of up to \$150 for contributions to a fund supporting innovative educational programs in Montana public schools. Taxpayers can also claim a separate credit of up to \$150 for contributions to qualifying organizations which provide scholarships to private schools. Each program has a maximum of \$3 million in tax credits that award on a first-come, first-served basis. Taxpayers wishing to claim one or both of these credits need to visit our website:

<http://svc.mt.gov/dor/educationdonations/>

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 Sunday, January 31, at 9:00 a.m. on Montana's ABC stations** (KWYB Butte/Bozeman; KFBB Great Falls; KHBB Helena; and KTMF Missoula/Kalispell). *In Billings only*, it will air on SWX on Wednesday, January 27, at 1:00 p.m. and again on Saturday, January 30 at 9:00 a.m. It will also be on YouTube at www.youtube.com/user/MontanaDPHHS.

Approved Tax Software for Tax Year 2015

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 that it's compatible with our electronic filing system. You can find the latest approval status of each product on the department's website under [Online Services > Tax Software](#).

For more information, email DORe-services@mt.gov.

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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 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.

We welcome your suggestions for articles, as well as your questions and comments. Send them to DORWritingProject@mt.gov.

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