

Montana *Tax News You Can Use*

Montana Department of Revenue

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In This Issue

Identity Verification Letter

Form 1099-G

Need Copies of Tax
Information?

Report Livestock by March 1;
Pay by May 31

Approved Tax Software

Tax Facts

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

Identity Verification Letter

Because of the increased filing of fraudulent tax returns, we have added security measures to protect taxpayers from identity fraud. One measure involves mailing an identity verification letter to certain taxpayers that requested a refund on their 2015 Montana individual income tax return. Our system flags returns with factors indicating the possibility of identity fraud. When this happens, we require the taxpayer to prove their identity before we process the refund.

The letter, which includes a tax verification code, asks the taxpayer to go to our website to respond to a few questions before we can release the refund. We strongly encourage taxpayers to complete the verification process online; but, if a taxpayer does not have internet access, they may respond by mail.

For more information about this process, visit our website at <http://revenue.mt.gov/Identity-Verification>. We appreciate your cooperation and patience as we attempt to halt fraudulent tax return filings.

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? Contact DOR's Helena Office

We welcome the opportunity to assist your clients with income tax and related questions at our Billings, Missoula, Great Falls, Bozeman, Kalispell, and Hamilton 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 as soon as we receive a completed Form RTI. We can, upon request, fax the tax information the same day we receive the form.

Report Livestock by March 1; Pay by May 31

It's time for livestock owners to report the number of livestock they own. Montana law requires all livestock owners to report by March 1 of each year the number of livestock they owned as of February 1. Owners can report online using the free and secure service at ReportYourLivestock.mt.gov.

Livestock owners who reported last year will be able to pull up their history for this year's report by entering their customer ID and token found on the livestock reporting form we recently mailed to them. Even if a person owns just one horse and has a few chickens, or owned and reported livestock last year but no longer owns any, a report still needs to be submitted. Livestock includes all poultry and bees, swine three months of age or older, and all other livestock nine months or age or older including cattle, sheep, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches, rheas, emus, and domestic ungulates.

Livestock per capita fees are due May 31 and can be paid online at ReportYourLivestock.mt.gov.

Livestock owners are welcome to contact the department's call center at 1-866-859-2254 or, in Helena, 444-6900 with any livestock reporting or payment questions.

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.

Tax Facts

For 2016, as of January 30:

- Total number of individual income tax returns we've processed: 31,228
- Number of individual tax returns we've received electronically: 30,638
- Number of individual income tax refunds we've issued: 18,239
- Average amount of refunds: \$373

Contact Us

Web: Revenue.mt.gov

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Helena: (406) 444-6900



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To subscribe: visit the [Newsroom](#) page on revenue.mt.gov and click on the "Tax News You Can Use" tab.

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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