

Montana *Tax News You Can Use*

Montana Department of Revenue

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In This Issue

[Target Tax Dates](#)
[Online Payment Plan Request](#)
[Alternative Energy System Credit](#)
[PTAP/MDV Decision Letters](#)
[Office of Taxpayer Assistance](#)
[Approved Tax Software](#)
[Tax Facts](#)

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

Target Tax Dates

April 15 is the application deadline for the [Property Tax Assistance \(PTAP\)](#) and [Montana Disabled Veterans \(MDV\)](#) programs.

April 18 is the deadline for filing:

- Individual state income tax returns
- **e-File:** [Online Services](#)
- Estate and trust income tax returns ([Form FID-3](#))
- **e-File:** [Tax & Payroll Software](#)
- Partnership returns ([Form PR-1](#))
- **e-File:** [Tax & Payroll Software](#)
- Disregarded entity returns ([Form DER-1](#)) for entities owned by partnerships
- **e-File:** [Taxpayer Access Point \(TAP\)](#)

Online Payment Plan Request

If you can't pay your tax bill in full, you can request to pay 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:**

- Log in to your existing TAP account OR set up a TAP account using your federal adjusted gross income (Form 1040, line 37) from your last filed return.
- Select the "Request a Payment Plan" option.

We confirm most requests within 24 business hours.

Penalty and interest add up monthly until you pay the debt in full.

Alternative Energy System Credit

Montana provides a credit for investments in "recognized nonfossil forms of energy generation" as defined in [15-32-102](#), MCA, and ARM [42.4.110](#). Solar energy systems are one of the qualifying investments and have been increasing in popularity. **To qualify for the credit, an individual must install a system to provide energy for their principal dwelling.**

The requirements for the credit do not allow a credit for participation in a community solar program. Community solar programs traditionally provide a credit on the participant's monthly bill, but do not fit the definition of a "system." Rather, they are an investment in a component of a larger system that may or may not provide energy directly the participant's residence.

For more information, see [Form ENRG-B](#).

PTAP/MDV Decision Letters

The week of March 7, the Department of Revenue's property assessment division mailed approximately 19,000 granted and 1,800 denied Property Tax Assistance and Montana Disabled Veterans Program decision letters.

The department was able to electronically verify the qualifying income of this group of applicants using 2014 Montana income tax return data, which implemented changes that the 2015 legislature made to the laws governing these two programs. Applicants whose income has changed significantly since 2014 can request that the department review the decision taking their circumstances into account. Those reviews are being conducted by the Office of Taxpayer Assistance and property assessment division central office staff.

Property assessment staff are using other sources of information to determine the qualifying income of applicants for whom no Montana income tax data is available. The department will process another decision letter mailing to those applicants and applicants new to the programs in 2016, after the April 15 application deadline.

Office of Taxpayer Assistance

Have you heard about the Office of Taxpayer Assistance? It assists taxpayers when their communication with the Department of Revenue has broken down or when they are unable to resolve their problems through the department's normal channels.

The office handled about 237 cases last year. Referrals come from a variety of sources - directly from taxpayers, tax preparers, auditors and collectors, our call center, the governor's office, other state agencies, the IRS, MTAB, state legislators, and even members of Congress.

If you encounter an issue with a client where communication with the department has broken down or become extremely difficult, call the department director's office at (406) 444-1900 or call Kristan Barbour, Taxpayer Assistance and Public Outreach Officer, at (406) 444-2762. To learn more, visit our [Tax Appeal Process](#) website or e-mail Kristan at KBarbour@mt.gov.

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 & Payroll Software](#).

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

Tax Facts

For 2016, as of March 11:

- Total number of individual income tax returns we've processed: 236,943
- Number of individual tax returns we've received electronically: 227,911
- Number of individual income tax refunds we've issued: 194,472
- Average amount of refunds: \$400

- Average days for e-filed refund: 2016 = 6.4 days; 2015 = 5.2 days
- Average days for paper-filed refund: 2016 = 17.2 days; 2015 = 15.5 days

As of March 11:

- Number of fraudulent tax returns we've intercepted: 188
- Amount of fraudulent refunds we've prevented: \$220,245

Contact MT DOR

Web: Revenue.mt.gov

Email: DORCustomerAssistance@mt.gov

Toll Free: 1-866-859-2254

Helena: (406) 444-6900



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We welcome your suggestions for articles, as well as your questions and comments.

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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.

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Edited by [Molly A. Petersen](#)

Montana Department of Revenue, P.O. Box 5805, Helena, MT 59604

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