

# Montana Tax News You Can Use

Montana Department of Revenue

April 14, 2016

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

## Extension for Filing a Montana Income Tax Return

To qualify for an automatic, six-month extension to file a Montana individual income tax return, taxpayers need to, by April 18, have paid either (1) 90% of their current year Montana income tax liability, or (2) 100% of their prior year Montana income tax liability. Taxpayers also qualify for an extension if their 2015 tax liability is \$200 or less.

To ensure they have met the requirements listed above and to see if they need to make an extension payment, taxpayers should review and complete [Montana Form EXT-15](#), Extension Payment Worksheet. If an extension payment is necessary, they can pay it online by going to [revenue.mt.gov](http://revenue.mt.gov) and clicking [Online Services](#) or with a check by using the tax payment voucher from the bottom of [Form EXT-15](#).

Please remember that filing a federal request for an extension of an individual income tax return does not have any bearing on receiving a Montana extension.

A valid Montana extension gives taxpayers until October 17, 2016, to file. Unless taxpayers qualify for the extension because their tax liability is \$200 or less, an extension of time to file is not an extension of time to pay. Late pay penalties and interest accrue from the original due date until the tax liability is paid in full.

## Extended Call Center Hours

The Montana Department of Revenue call center is offering extended hours again this tax season to assist taxpayers during the days before the April 18 deadline for filing income tax returns.

Beginning Thursday and Friday, April 14 and 15, help will be available from 7 a.m. until 7 p.m.; on Saturday, April 16, hours will be 10 a.m. to 2 p.m.; and Monday, April 18, hours will be 7 a.m. until 8 p.m.

Taxpayers who need assistance can call the department's call center toll free at 1-866-859-2254, or in Helena at 444-6900. Taxpayers can also send an email to [DORCustomerAssistance@mt.gov](mailto:DORCustomerAssistance@mt.gov) for tax assistance.

Regular, year-round call center hours are Monday-Friday, 8 a.m. to 5 p.m.

## 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 \(TAP\)](#)

## Amended Tax Return Filings and Required Schedules

If a tax return filed for a tax year before 2015 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.

Remember that all schedules must 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 with any approved software, even if you used a different software 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.

NEW: Due to a recent change in legislation, tax returns filed for tax years 2015 and later are subject to a *three-year* statute of limitation.

## Assistance for Business Clinics (ABC) Schedule

**WHAT:** Assistance for Business Clinics (often called ABC clinics)

**WHY:** To assist new and established employers, accountants, and other professionals

**HOW:** By providing updates about 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

**WHEN:**

- April 21 in Kalispell
- April 27 in Helena
- May 4 in Bozeman

More May clinics will be published in the May 5 issue of TNYCU.

For additional information, including the registration form and full 2016 schedule, visit [dli.mt.gov/resources/abc-clinics](http://dli.mt.gov/resources/abc-clinics).

## Reminder: Bank Routing Number Changes

When banks merge, it causes bank routing numbers to change. If you pay electronically, or if you request a direct deposit of your refund, it's a good idea to confirm the accuracy of your routing number and account number with your financial institution. Also be sure to update any banking information you may have saved online to submit tax payments to the department.

## Tax Fraud & Scam Reminder

Tax season hasn't ended yet, and neither have scam and fraud attempts.

We'd like to ask preparers and taxpayers to remain vigilant about protecting personal information and tax documents, whether they're online or on paper.

**Tips:**

- File tax returns as early in the season as possible.
- Change your passwords and logins frequently.
- Safeguard personal information like Social Security Numbers, W-2s, and banking account and routing numbers.
- Don't believe callers who claim to be from the IRS or Montana Department of Revenue and demand immediate payment of taxes or debt. The IRS and DOR will almost always contact you by letter first, and will not use scare tactics and intimidation to collect money.

- If you receive a call from someone claiming to be with the Montana Department of Revenue, you can verify the caller's identity by visiting our website at <http://pubdir.mt.gov/> or by calling our customer service center at 1-866-859-2254 (in Helena, 444-6900).
- Report these calls to the Montana Department of Justice Office of Consumer Protection at (406) 444-4500.

Visit our [fraud prevention webpage](#) for more information.

## 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](#).

Be sure to change the settings in your tax software to accept automatic updates so that you're always using the most recent version.

For more information, email [DORe-services@mt.gov](mailto:DORe-services@mt.gov).

## Tax Facts

**For 2016, as of April 8:**

- Total number of individual income tax returns we've processed: 360,731
- Number of individual tax returns we've received electronically: 340,064
- Number of individual income tax refunds we've issued: 287,992
- Average amount of refunds: \$417
  
- Average days for e-filed refund: 2016 = 6.1 days; 2015 = 5.1 days
- Average days for paper-filed refund: 2016 = 19 days; 2015 = 24 days
  
- Number of fraudulent tax returns we've intercepted: 273
- Amount of fraudulent refunds we've prevented: \$345,095

## Administrative Rule Activity

Go to [revenue.mt.gov/rules](http://revenue.mt.gov/rules) for information about the department's current rulemaking activity, public hearing dates, and to sign up to receive future notices by email.

## Contact MT DOR

**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



**Tax News You Can Use:** [DORWritingProject@mt.gov](mailto:DORWritingProject@mt.gov)

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

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

## Subscribe

Go to the [Newsroom](#) page on [revenue.mt.gov](http://revenue.mt.gov) and click 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.

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