

# Montana Tax News You Can Use

Montana Department of Revenue

August 25, 2016

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

## 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:**

September 7 in Polson

September 14 in Lewistown

September 29 in Butte

October 5 in Hamilton

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).

## Extended Due Dates (September 15)

Montana partnership and S-corporation returns filed on extension are due by Thursday, September 15. These filers will have a valid filing extension if they mark the extension indicator box on the tax return and include a copy of the federal extension Form 7004 with the completed tax return.

An extension of time to file is not an extension to pay. If the partnership or S-corporation does not pay the amount of tax due by the original due date, it will owe interest on any balance due.

## Changes to Forms PT-AGR and PT-STM

The revised Form PT-AGR will be available on TAP by the end of January. Paper forms will be available after the current filing season is over to avoid confusion between the current form and the revised form.

We've expanded Form PT-AGR, the pass-through entity owner tax agreement, to include a new entity type, the domestic second-tier pass-through entity. A domestic second-tier pass-through entity is a pass-through entity whose interest is entirely held, either directly or indirectly, by one or more resident individuals.

The due date of the revised Form PT-AGR will not change. Form PT-AGR is still due by the due date of the partnership return, including extensions.

**Form PT-STM**, second tier pass-through entity owner statement and waiver request, is not available for tax year 2016. Beginning in tax year 2016, pass-through entities are required to withhold on behalf of their owners that are also pass-through entities. Forms PT-STM filed in preceding tax years will be void for tax year 2016.

These forms are available online at [revenue.mt.gov/home/forms](http://revenue.mt.gov/home/forms) under Pass Through Entities (Partnerships and S-Corporations).

## Unclaimed Property Newspaper Inserts

On August 24, we began our annual newspaper insert publication of owner names for the property reported to the State of Montana from July 1, 2015, through June 30, 2016. Every year in Montana, money and other personal assets go unclaimed. You or someone you know may be one of the owners of that unclaimed property held in trust by the state.

Perhaps you forgot about a bank account, let a check go uncashed, or lost track of an old gift certificate, stock, or safety deposit box. Some businesses offer to help you find your unclaimed property, but require a payment before they release their discovery of property. While these can be legal businesses, you do not have to pay to reclaim your property.

To find your unclaimed cash from this year and previous years, go to [revenue.mt.gov](http://revenue.mt.gov) and:

- Click the **Click for Cash** banner at the top of the screen and then click **Search for Unclaimed Cash** under Unclaimed Property Click for Cash; OR
- Click the **Find Your Unclaimed Property** button near the bottom of the screen. Click on **Click for Cash** and then **Search for Unclaimed Cash** under Unclaimed Property Click for Cash to begin your free online search.

Depending on the amount or type of property being claimed, we may require some documents to verify your identity and that the property belongs to you.

You can also call 1-866-859-2254 to start a paper claim, or email [UnClaimedProperty@mt.gov](mailto:UnClaimedProperty@mt.gov) for more information.

## 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.

## Improvements Coming to TAP

The Montana Department of Revenue is upgrading its web-based Taxpayer Access Point application and changing the name to TransAction Portal (TAP). It's the same TAP that you know plus new, user-friendly improvements. The changes take effect January 1, 2017, and our goal is to make it as easy, convenient, and secure for you to conduct business with the department.

Stay tuned for more information and how-to tutorials coming your way the closer we get to January.

## Meet the DOR Income Tax Specialists

### Tracee Abel, CPA

I am a native Montanan. I studied accounting and business at Montana State University in Bozeman and started my career as a staff accountant for a local printing company. Looking for more of a challenge and a reason to get away from the desk every once in a while, I accepted a position at the Montana Department of Revenue as a Field Auditor reviewing, specifically, partnership and S-corporation returns. I spent eight years with the Pass-Through Unit as an auditor and supervisor before moving into the Income Tax Specialist position where I get to expand my knowledge in other tax-related areas. I enjoy helping taxpayers and tax professionals with their tax questions and look forward to presenting relevant tax updates during the upcoming tax season. In my free time, I enjoy spending time with my children and staying active through running and various team sports, while also exercising my creative side through various media of art and singing with a small acoustic group.



## David Merrien

I was born in France and have been a resident of Montana since March 2015. Some time ago, I studied philosophy, communications, and tax law. I served three years in the French tax administration and five years as the deputy tax attaché at the Embassy of France in Washington D.C. After my tour was over, I decided to hone my knowledge of U.S. tax law, as well as test my resilience to cold weather, at the University of Michigan Law School. With the desire to settle in the beautiful west where my spouse comes from, I accepted a position with the Montana Department of Revenue. I have enjoyed every moment working at the department, including answering questions from taxpayers and tax professionals. As a great enthusiast for the outdoors, I spend a lot of time hiking and camping with family and friends and enjoying the simple pleasures of life. Cooking is another one of my hobbies, with a glass of Montana-brewed beer, of course.



## Tax Facts

### For 2016, as of August 12:

- Total number of individual income tax returns we've processed: 508,100
- Number of individual tax returns we've received electronically: 450,763
- Number of individual income tax refunds we've issued: 393,268
- Average amount of refunds: \$453

## 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).

## 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.

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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.

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