

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.

Form MW-3 Is More Flexible

For many years, the tax year was printed on Form MW-3, the Montana Annual W-2 1099 Withholding Tax Reconciliation form. This was not very user-friendly for businesses that did not operate for a full year, like seasonal employers and businesses that ceased or changed in ownership during the year.

For this reason, the department has released a user-friendly MW-3 that can be filed year-round. The web-fillable MW-3 and MW-3s available through tax software are no longer tied to a specific year. The revised form can be used for any tax year beginning with the tax year 2016. Simply fill out the year in the box at the top of the return to tell us which year you are filing.

The department will continue to mail Form MW-3 to all businesses each year in December. Mailed forms will be specific.

Taxpayer Access Point File Upload - Submit W-2s, 1099s, & MW-3 Reports

Employers, third-party representatives, and payroll service providers can file W-2 and 1099 forms, along with their MW-3 annual wage withholding tax reconciliation forms, online through Taxpayer Access Point (TAP).

TAP File Upload is the most accurate and dependable way to submit your MW-3, W-2, and 1099 files to the Montana Department of Revenue. TAP File Upload checks your files for accuracy when you submit them. If you are a preparer or payroll provider, all of your client MW-3, W-2, and 1099 files can be submitted using your TAP account. You can also e-file the MW-3 using the enhanced version of QuickBooks. Online instructions for using TAP File Upload are available [here](#).

IRS Warns of Phishing Scam

SCAM ALERT: There are ongoing campaigns by cybercriminals to steal e-Service usernames and passwords. These are generally phishing emails purporting to be from E-Services or the IRS. There are multiple versions of these scams but they all either attempt to trick E-Services users into opening a link or an attachment.

Additionally, there are multiple criminal schemes attempting to breach tax professionals' computers in order to steal taxpayer data. If you receive an "E-Services", "EFTPS" or "IRS" email from an unusual source or any email you suspect is a phishing email, please report it to phishing@irs.gov. See our [Protect Your Clients; Protect Yourself](#) page for the latest alerts.

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.

Call Center Busy Times, Refund Resources, & Tax Mailing Addresses

The department's call center is now in its busiest of seasons. Historically, our phone lines are busiest on Mondays, Tuesdays, and any weekday between 11:30 a.m. and 1:00 p.m. To reduce your wait time on the phone, please try calling outside of these busier days or times.

Keep in mind that our website at revenue.mt.gov and the TransAction Portal, formerly known as Taxpayer Access Point, (TAP) at <https://tap.dor.mt.gov/> offer great resources that may help you and your clients find answers to common questions, file returns and make payments.

From our website and online services, you can:

- File a Return
- Find out Where's my Refund?
- Make a Payment
- View Your Payment History

Sending your tax return or payment to the correct Department of Revenue address helps us because it presorts the mail and allows us to efficiently process the mail we receive. The "Contact Us" tab on our [website](#) includes other mailing addresses not listed here.

- **Individual Income Tax Returns with Payments** - PO Box 6308 - Helena, MT 59604-6308

- **Individual Income Tax Return with Refund Request or Zero Balance** - PO Box 6577 - Helena, MT 59604-6577
- **Corporation Tax Returns, Partnership Returns, and all Other Pass-Through Entity Returns** - PO Box 8021 - Helena, MT 59604-8021
- **All Types of Payments** - PO Box 6309 - Helena, MT 59604-6309
- **Withholding and Miscellaneous Tax Correspondence** - PO Box 5835 - Helena, MT 59604-5835
- **Returns or Payments Sent by UPS or FedEx** - 340 N. Last Chance Gulch - Helena, MT 59601

Making The 990-EZ Even EZ-ier

The IRS has updated its online version of Form 990-EZ, Short Form Return of Organization Exempt from Income Tax. Forms designers added 29 "help" icons. The icons are a blue question mark inside a box.

Taxpayers begin by hovering a cursor over the pop-up box. The information that pops up has been curated based on past taxpayer mistakes to minimize common errors. The icons also provide links to additional information on IRS.gov. The Service says that one in three paper filers were making errors and the icons should help taxpayers navigate the form. The new icons work on any device with Adobe Acrobat Reader and Internet access.

Once the Adobe form is completed, it can be printed and mailed. Form 990-EZ filers are small and mid-size exempt organizations that are not required to file their 990s electronically. The IRS processed more than 139,000 paper EZ 990s in 2016.

Approved Tax Software for Tax Year 2016

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](#).

Administrative Rule Activity

Go to 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

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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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Constant Contact 

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