



Welcome to Tax News You Can Use!

[Contact us](#) with questions or suggestions.

Form 1099-G is available on TAP


ATTENTION

The Montana Department of Revenue will **no longer** mail Forms 1099-G.

Form 1099-G shows your income tax refunds, credits, interest, or offsets from the Montana Department of Revenue and may be required when filing your federal income tax return.

You may view your Form 1099-G in the department's TransAction Portal:

GET1099.MT.GOV

(406) 444-6900 REVENUE.MT.GOV DORCustomerAssistance@mt.gov

You may have received a postcard informing you that your Form 1099-G, showing any state income tax refund, credit or offset, is available in our [TransAction Portal \(TAP\)](#).

This postcard was sent to all taxpayers who itemized their deductions on their federal income tax return Form 1040, Schedule A filed for Tax Year 2017.

Because you were able to deduct your state income tax payments made in 2017 on your federal return, you must include any refund of such payment in your Tax Year 2018 gross income, on federal Schedule 1, line 10.

Of course, this refund is not taxable for Montana tax purposes. You can deduct this amount on Form 2 on the Subtractions Schedule, Line 1.

When applicable, you can also use TAP to access your 1099-INT and 1099-DIV, issued by the state of Montana. These documents are necessary to prepare your income tax return.

[Learn more about Form 1099-G](#)

[Get your 1099-G in TAP](#)

The Montana Net Operating Loss (Form NOL) for 2018 is now Available

The Montana Net Operating Loss (Form NOL) is now available for 2018.

The updated Form NOL includes guidance on a new class of net operating losses created by changes to section 172 of the IRC in the *Tax Cuts and Jobs Act*.

NOLs from *before* Tax Year 2018 will continue to follow the previous principles and will be called **Class A NOLs**.

NOLs beginning in Tax Year 2018 will follow the new principles and be called **Class B NOLs**.

[Learn more about NOL changes](#)

[Download Form NOL in My Revenue](#)

March 1 Deadline Reminders for Property Owners

We would like to remind real and personal property owners about several important deadlines coming up on March 1, 2019:

- Business Equipment reporting forms are due
- Livestock reporting forms for the number of livestock owned on February 1 are due
- Nonprofit, religious, or charitable organization property tax exemption applications are due for 2019
- Land Value Property Tax Assistance Program applications are due

[Learn more about these due dates and find applications and forms on our website.](#)

Calendar Events

January 1 through March 1, 2019

- [Livestock Reporting](#)
- [Business Equipment Reporting](#)

February 14, 2019

- [Second 2018 Bentonite Production Tax Returns and Payments Due](#)

February 15, 2019

- [Monthly Alcoholic Beverage Reports Due](#)
- [Monthly Cigarette and Tobacco Returns Due](#)
- [Monthly Wage Withholding Payments Due](#)
- [Supplier Liquor Price Book Submissions Due](#)

March 1, 2019

- [Livestock Reports Due](#)
- [Business Equipment and Machinery Reports Due](#)
- [Resource Indemnity and Ground Water Assessment Tax Due for Mineral Mines](#)
- [4th Quarter 2018 Oil and Natural Gas Production Tax Due](#)
- [Real and Personal Property Tax Exemption Applications Due](#)
- [Universal Services Benefit Program Fee Annual Returns Due](#)
- [4th Quarter 2018 Retail Telecommunications Excise Tax Due](#)

March 15, 2019

- [2018 Partnership Returns Due](#)
 - [2018 S Corporation Returns Due](#)
 - [Monthly Alcoholic Beverage Reports Due](#)
 - [Monthly Withholding Payments Due](#)
 - [Monthly Cigarette and Tobacco Returns Due](#)
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