

# Welcome to Tax News You Can Use!

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

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## Calculating Gross Household Income for the Elderly Homeowner/Renter Credit

The 2018 Montana Individual Income Tax Return (Form 2) includes a new schedule for calculating the Elderly Homeowner/Renter Credit.

We have received some comments about the instructions for line 3 not including all possibilities created by federal Form 1040, Line 4a.

We have put together a solution to this issue which you can [read on our website](#).

[Read the instructions for calculating Line 3](#)

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## MW-4 Wage Withholding Exemptions to be Renewed Each Year

Last December, the Department released Form MW-4, which includes a section for employees who qualify for one of four exemptions from wage withholding:

- Enrolled tribal members living on the reservation of their tribe, if their wages are earned on that reservation.
- North Dakota residents earning wages in Montana.
- Reservists and National Guard members, generally when they receive a Title 10 order.
- Spouses of military service members who are in Montana to be with their spouse, and who earn wages.

These exemptions must be renewed every year by employees.

For more information about these exemptions see [Publication 1](#), and the instructions of [Form MW-4](#).

[Read Publication 1](#) | [Download Form MW-4](#)

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## 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.](#)

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### 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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