

Welcome to Tax News You Can Use!

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

Clarification Regarding the Deductibility of Federal Income Taxes

Beginning with Tax Year 2018, the Form 2 now includes a list of deductible federal income taxes on page 21.

However, when making estimated tax payments, taxpayers often pay income taxes and other taxes together.

To help taxpayers, we've put together a small guide on how to separate deductible and nondeductible estimated payments when filing your Montana Individual Income Tax Return.

[Read the Guide on Our Website](#)

Military Spouse Filing Updates

Beginning on December 31, 2018, the spouse of an active service member moving to a new state to live with their spouse may choose to use the same tax residence as their spouse.

In December, the Military Spouses Residency Relief Act (MSRRA) amended the Servicemembers Civil Relief Act now allows a servicemember's spouse to be covered.

The Act also exempts spouses who are not residents of Montana from paying income tax on wages earned in the state.

[Learn More on Our Website](#)



Claim Refunds for Tax Years 2013 and 2015 Before April 15



If your or your client did not file a Montana individual income tax return for tax year 2013 or 2015, they may have unclaimed payments for that year and could be due a refund. If they are due a refund, they must claim their tax return by the April 15 tax deadline.

[Read More on Our Website](#)

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](#)

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](#)