



Welcome to Tax News You Can Use!

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

Tax Season Updates as of February 22, 2019

Total Income Tax Returns Processed	145,800
Returns Filed Electronically	144,938
Refunds Issued	39,448
Average Refund	\$438.24

Filing a Waiver from Pass-Through Entity Withholding

If you prepare Montana returns for pass-through entities, be aware that they are subject to certain withholding requirements.

The entity may qualify for a waiver from the withholding requirements for certain owners if the owner files a [Pass-Through Entity Owner Tax Agreement \(Form PT-AGR\)](#), also available in our [TransAction Portal \(TAP\)](#).

- [Learn More on Our Website](#)
 - [File Form PT-AGR through TAP](#)
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Reporting Write-ins on Form 2

Write-ins refer to additional adjustments to income not reported on the federal Form 1040, Schedule 1, but which must be taken into account to determine Federal Adjusted Gross Income (FAGI).

- [Learn More on Our Website](#)
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Miscellaneous Itemized Deductions for Tax Year 2018

The federal *Tax Cuts and Jobs Act* suspended all miscellaneous deductions referenced under IRC 67 for tax years 2018 through 2025. Miscellaneous itemized deductions are those deductions that would be subject to the two percent of adjusted gross income tax limitation.

These deductions are also suspended for Montana income tax purposes.

- [Learn More on Our Website](#)
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Identity Verification Letters for Tax Year 2018 Are Going Out



Tax Year 2018 Identity Verification Letters are being sent out. If you or a client receive an Identity or Address Verification Letter, respond ASAP to avoid a refund delay.

Identity Verification Letters are one of the measures we've implemented to help prevent identity theft, reduce tax fraud, and protect refunds.

- [Learn More on Our Website](#)
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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.](#)

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](#)

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