



Welcome to Tax News You Can Use!

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

Tax Season Updates as of March 1, 2019

Total Income Tax Returns Processed	203,670
Returns Filed Electronically	201,986
Refunds Issued	136,737
Average Refund	\$440.04

Universal Systems Benefits Reports

The Montana Department of Revenue has received 2018 Universal System Benefits Reports.

You can see a list of reporting companies on our website.

- [See the list of reporting companies](#)
-

S Corporation and Partnership Returns Due March 15

The due date for filing [Montana S Corporation](#) and [Montana Partnership](#) returns is March 15.

The department no longer requires the entity to check an extension box to or file a federal Form 7004 with the state to receive an extension.

S corporations and Partnerships receive an *automatic six-month extension* to file their returns.

- [Learn more about S Corporations](#)
- [Learn more about Partnerships](#)
- [Learn more about Pass-Through Entities](#)

Federal Income Tax Deductions on Montana Tax Returns

Several tax practitioners contacted us about the itemized deduction for federal income taxes paid. The Form 2 instructions limit the amount of the deduction to the amount assessed on the 2018 Form 1040.

This is the *direct limitation method* and is available as an alternative to the *recovery method*, which requires a tax calculation spread over two years.

Both the direct limitation method and recovery method are correct.

- [Learn more about Federal Income Tax deductions on Montana Tax Returns](#)
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Reminders When Filing Montana Tax Forms

Below are some helpful reminders when filing tax returns:

Check if the mailing address is current.

We may need to send a paper check.

Each year, many checks are returned to the department because they were sent to an outdated or incorrect address.

Verify the bank routing and account numbers.

When a bank is acquired by another bank, the routing numbers may change.

Banks will reject both direct payments and direct deposits if the routing or account numbers are incorrect.

List up to three dependents on Form 2, Page 1.

Additional dependents can be included on an attached page.

Paper tax forms must be signed and dated by the taxpayer.

Do not submit paper tax forms with masked taxpayer ID numbers such as Social Security Numbers, Federal Employer Identification Numbers, or Preparer Tax Identification Numbers.

Calendar Events

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](#)

April 1, 2019

- [2019 Annual Centrally Assessed Property Returns Due](#)
- [2019 Natural Resource Proceeds Tax Returns and Payments Due](#)
- [2019 Resource Indemnity and Ground Water Tax Due for Metal Mines](#)

April 15, 2019

- [2018 Individual Income Tax Due](#)
- [Property Tax Assistance Program \(PTAP\) Applications Due](#)
- [Montana Disabled Veteran \(MDV\) Property Tax Assistance Applications Due](#)
- [Quarterly Individual and Pass-through Estimated Payments Due](#)
- [Quarterly Medical Marijuana Provider Tax Returns and Payments Due](#)
- [Monthly Alcoholic Beverage Reports Due](#)
- [Monthly Cigarette and Tobacco Returns Due](#)
- [Monthly Withholding Payments Due](#)

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