



2022 Montana Property Tax Rebate Claim

Form MPTR22
V2 8/2023

**File online at <https://tap.dor.mt.gov>
for direct deposit and faster processing of your rebate.**

Part I. Taxpayer and household information

First name and initial	Last name	SSN (Required)
<input type="checkbox"/> Mark this box if the taxpayer is deceased. Date of Death MMDDYYYY		Personal representative
<input type="checkbox"/> Mark this box if the property owner is a grantor revocable trust.		
Spouse's first name and initial	Spouse's last name	Social Security Number
Dependent's first name and initial	Dependent's last name	Social Security Number
Enter the Letter ID of the letter you received from the department in August 2023		L

Part II. Principal residence information

Street	City	State	ZIP Code
Geocode (Required) 	Property tax paid	\$	
Enter the lesser of your property tax paid or \$675. This is your Property Tax Rebate.		\$	

Part III. Attestation

- I owned a principal residence for 7 months or more in 2022
- I lived in a principal residence for 7 months or more in 2022
- This is the only residence for which my household will claim the 2022 Property Tax Rebate
- I was assessed property tax on the property listed above in 2022
- I paid property tax on the property listed above in 2022

Part IV. Contact Information

Street or PO Box	City	State	ZIP Code
Email			

Part V. Affirmation

I declare under penalty of false swearing that the information provided in this application is true, correct, and complete.

Signature	Date	Phone Number
	MMDDYYYY	

Preparer or Third-Party Designee

- Mark the box if you want to allow another person to discuss this rebate claim with us.

Preparer's or Third-Party Designee's Name	Phone Number
Email	

2022 Montana Property Tax Rebate Claim Instructions

Purpose. The purpose of this form is for eligible taxpayers to file a claim for the 2022 Property Tax Rebate. You can use this form if you are unable to file for your property tax rebate online through our TransAction Portal at <https://tap.dor.mt.gov>.

Property Tax Rebate. House Bills 222 and 816 were signed into law during the 68th Montana Legislature. These new laws provide property tax rebates to eligible taxpayers for tax years 2022 and 2023. Each rebate is equal to the lesser of the amount of Montana property taxes billed and paid on the principal residence or \$675.

This form is only valid for the 2022 Property Tax Rebate. You will be required to submit a new claim for the 2023 Property Tax Rebate during calendar year 2024.

This rebate is only available to individuals, trustees of grantor revocable trusts, and personal representatives on behalf of qualifying deceased individuals who owned and lived in a principal residence.

A principal residence is a Montana property that the owner lived in for at least seven months during tax year 2022. The rebate is based off the property taxes billed and paid as reflected on the 2022 property tax bill of the principal residence. Only one rebate per year per household is permitted.

Before getting started. The following information is required to file this form:

- the physical address of your principal residence in 2022
- the Geocode of your principal residence in 2022
- the amount of property taxes paid as reflected on the 2022 principal residence's property tax bill
- the names and Social Security Numbers of you, your spouse, and your dependents as reflected on your 2022 Montana Form 2 or federal Form 1040
- the Letter ID from the notice we mailed to you in August 2023 (if available)
- the mailing address of where you would like your rebate to be sent

We will deny your claim if you do not provide the required information on this form.

Finding Your Geocode. A Geocode is a 17-digit code that identifies your property.

You can find your Geocode using the Montana State Library's Montana Cadastral website at <http://svc.mt.gov/msl/mtcadastral>. Click Search, choose your county, and enter your last name. Select "2022" as your tax year at the top of the Property Record Card. Your Geocode can be found under the Primary Information section.

You may get several results in your search. Make sure to select your principal residence from the search results.

Part I. Taxpayer and household information.

Enter your name and your spouse's name and Social Security Number(s) as they appear on your 2022 Montana Form 2 or federal Form 1040.

A taxpayer who died in 2022 may be eligible to claim the rebate. Enter the name of the deceased taxpayer. Mark the box indicating the taxpayer is deceased, enter the date of death, and the name of the deceased taxpayer's personal representative. The deceased taxpayer must have owned and lived in the principal residence for at least seven months in addition to paying the property taxes on the residence. Attach federal Form 1310 identifying the personal representative. A surviving spouse requesting a rebate on behalf of a deceased taxpayer must also complete federal Form 1310 to request a rebate if the spouse is not listed as an owner on the property tax bill or did not file jointly or separately on the same form on the 2022 Form 2.

A principal residence held in a grantor revocable trust is eligible for the rebate if the grantor meets the qualifications for the rebate. If the principal residence is held in a grantor trust, enter the name and Social Security Number of the grantor and mark the box.

Property owned by any other entity, such as an LLC or a corporation, is not eligible for the rebate. If your property is owned by an entity, do not complete or send in this form.

Dependents. Enter the names and Social Security Numbers of any dependents you claimed on your Montana Form 2 or federal Form 1040 for Tax Year 2022 as they appear on your return. If you have more than four dependents, attach a statement with the required information.

Letter ID. Enter the Letter ID of the letter we sent you in August 2023 about the 2022 property tax rebate. The Letter ID is located in the top right hand corner of the letter and begins with an “L” and is followed by 10 numbers. If you did not receive a letter, leave this line blank. If you received a letter but misplaced it, contact us for your Letter ID. Entering your Letter ID helps us verify your identity so we can process your rebate claim quicker.

Part II. Principal residence information.

Principal Residence. Enter the physical address of your principal residence. A principal residence is one in which you owned and lived in for at least seven months of 2022. This is the only residence for which you can claim a rebate. To claim the rebate for this property you must have been billed and paid Montana property taxes on this residence in 2022. Property taxes include ad valorem property taxes, special assessments, and other fees. The types of principal residences that qualify include single-family homes, apartments, condominiums, trailers, manufactured homes, and mobile homes, and the surrounding land, not exceeding one acre.

If you moved in 2022, you may claim the rebate if you lived in and owned a principal residence for at least seven consecutive months in 2022.

Geocode. Enter your geocode exactly as it appears on your property record in cadastral, including all numbers, dashes, and any letters. You may copy and paste your geocode directly from cadastral into this field.

Property tax paid. Enter the total property tax you were billed and paid on your principal residence and up to one acre of land that is associated with this residence as reflected on your 2022 property tax bill. Be sure to enter the total of both halves of your bill.

Part III. Attestation.

To qualify for the 2022 Property Tax Rebate you must attest to each statement. If you cannot attest to one or more of these statements, you do not qualify for a rebate. Do not complete or send in a form.

False or fraudulent claim. Filing a claim for the Property Tax Rebate using false or fraudulent information can result in criminal prosecution as well as a penalty of 300% of the rebate claimed with 5% interest on the amount of the rebate plus additional penalty of 12% a year.

Part IV. Contact Information.

Mailing address. Enter the address where you receive your mail. This is where we will mail your rebate and any additional correspondence. Direct deposit is not available on the paper form. If you would like to receive your rebate via direct deposit, file your claim online through our TransAction Portal at <https://tap.dor.mt.gov>.

Email. If you have an email address, enter it so we may contact you if we need additional information to process your rebate.

Part V. Affirmation

This form is not complete unless you sign it. Incomplete forms will not be processed. If you have someone prepare your rebate claim form, you are still responsible for the correctness of the rebate claim form.

Phone number. Providing your daytime phone number may help speed the processing of your rebate claim. We may have questions about items on your rebate claim and if you are able to answer our questions over the phone, we may be able to continue processing your rebate claim without mailing you a letter.

Preparer or third-party designee. To allow us to discuss your rebate claim with your preparer or someone else, such as a friend or family member, mark the box and provide the required information. By completing this section, you are authorizing the preparer or designee to:

- discuss your rebate claim
- give us any information that is missing from your rebate claim, such as a missing entry
- call us for information about the processing of your rebate claim or the status of your rebate
- respond to notices from us about errors, offsets, and rebate claim preparation. Note: the department will only send notices directly to you, not to the preparer or third-party designee.

You are not authorizing the preparer or designee to discuss anything other than your rebate, receive your rebate, bind you to anything, or otherwise represent you before us.

Denied claim. If your claim is denied, you have the right to request an informal review for a department manager to review the denial. Your request must be in writing and include the reason(s) you disagree with our determination. You can use Form APLS101F or send in a

separate written statement. You must file your request within 45 days of the date on the denial notice. More information about how to request an informal review of a department decision may be found on our website at MTRRevenue.gov or in the Form APLS101F instructions.

Filing this form

The due date for the 2022 Property Tax Rebate Claim form is October 1, 2023. This form must be postmarked by October 1, 2023. We cannot accept claims for the 2022 Property Tax Rebate after this date.

Paper-filed claims may take up to 90 days to process. Filing your rebate claim online through our TransAction Portal at <https://tap.dor.mt.gov> allows for faster processing of your rebate claim

Use blue or black ink to complete this form. Mail your form to:

Montana Department of Revenue
ATTN: Property Tax Rebates
PO Box 5805
Helena, MT 59604-5805

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired. Email us at DORHelp@mt.gov.