



Montana Tax News You Can Use

Downtime for Tax Payer Access Point (TAP)

Please be aware that TAP will be offline starting at 3 p.m. on Friday, January 18. TAP will come back online at 7 a.m. on Tuesday, January 22. When TAP comes back online, the 2012 income tax, wage withholding, mineral royalty withholding, corporate, small business and partnership forms will all be available for filing.

Contact the Call Center for federal adjusted gross income (AGI)

If you're trying to set up an account for your client on our online Taxpayer Access Point (TAP) and you need to find out your client's federal adjusted gross income (AGI) from the previous tax year, contact our Call Center when your client is in your office. We will ask a few questions to verify your client's identity and then be able to tell you what your client's AGI is. Call toll free at (866) 859-2254 (in Helena, 444-6900).

Reminder from the Call Center: Save time by visiting our newly updated wage withholding web page

If you have any questions regarding wage withholdings, the Call Center encourages you (or your clients) to use the newly updated [Wage Withholding Tax web page](#).

You'll likely get a much quicker answer to your question by visiting the web page than by calling the Call Center during our busy income tax season. You can also take care of a lot of your tax obligations there.

This one-stop page makes filing Montana wage withholding returns easier than ever. It offers easy access to past and present returns, paper and electronic filing options, helpful tax guides and resources and answers to preparers' frequently asked questions.

With the web page as your launch pad, you can also register a business and submit W2s and 1099s.

If you still haven't found the information you're looking for by checking out the comprehensive FAQ section, you can easily email, from the webpage, the Call Center for assistance.

Tax programs for seniors discussed on television

Tune in to *Aging Horizons*, a weekly show for seniors on the Big Sky Channel (found on the Cablevision cable system), for an in-depth discussion of the Property Tax Assistance Program (PTAP), Disabled American Veteran (DAV) program, the Elderly Homeowner/Renter Tax Credit and e-filing. This episode of *Aging Horizons* airs at 6:30 a.m. and 11:30 a.m. for seven consecutive days beginning on January 21.

Legislative update

There are a number of bills currently making their way through the 2013 legislative session that could have an impact on Montana's

What the passage of SB 166 means for your clients

SB 166 was introduced and signed into law (15-30-2604, MCA) during the 2011 Montana legislative session. It affects tax reporting periods after December 31, 2011, and applies to individuals, trusts and estates. It provides that taxpayers whose tax liability is \$200 or less will receive an automatic six-month extension to file their returns *and* pay their taxes as long as payments are received and returns are filed by the extended due date. Please note that if the return is not filed and the tax is not paid on or before the extended due date, penalty and interest will be calculated from the original due date of the tax return.

Helpful hints for making estimated tax and current tax year payments

The Department of Revenue frequently answers calls from taxpayers who need clarification about different kinds of income tax payments, and we occasionally receive check payments that are labeled incorrectly, resulting in bills or refunds that the taxpayer did not expect. We'd therefore like to ask you to share the following information with your clients regarding two of the most common types of payments, estimated and current year.

Estimated payments: These are made in four installments, which are due in April, June, September and in January of the following year. They are applied to the tax return filed by April. For example, estimated tax payments for the 2013 tax year would be made on April 15, 2013 June 15, 2013, September 15, 2013, and January 15, 2014. Those who do not have withholding make this type of payment.

If these payments are made by check, a voucher specific to the end date of the tax year for which the estimate applies (December 31, 2013, for example) should be sent with the estimated payment. Taxpayers should write "Tax Year 2013" (or whichever year applies) and their social security numbers on their checks so the payment will be correctly applied to their accounts.

Current year payments : These are necessary if someone paid tax during the year by either withholding or estimated tax but find that additional tax is due when it comes time to file a tax return. This payment is made at or around the time returns are filed (usually April 15).

Again, if this payment is made by check, a voucher specific to the end date of the current tax year (December 31, 2012, for example) should be sent with the payment. Taxpayers should write "Tax Year 2012" (or whichever year applies) and their social security numbers on their checks.

Whether your clients pay current tax year or estimated tax payments, we encourage them to pay electronically. For all electronic payment options, have them visit revenue.mt.gov and select the link to Taxpayer Access Point (TAP). There your clients can review tax account payments and balances.

The Nongame Wildlife Program check off:

tax system. Beginning in next week's edition of *Tax News You Can Use*, we will keep you up-to-date on some of those bills.

In the meantime, you can look up any bill in the 2013 session [here](#).

Target tax dates

Vouchers

- Withholding voucher payment booklets have been mailed.
- Estimated tax payment voucher booklets for business and individuals have been mailed.

Booklets/forms

- Forms 2EC have been mailed.
- The MW-3 and RW-3 have been posted on our website.
- Income tax booklets have been mailed.
- Tax forms have been posted on our website.
- The deadline for completing and returning a livestock reporting form is February 15.
- The deadline for reporting business equipment is February 15.
- The deadline for associations and organizations to apply for a property tax exemption is March 1.
- The deadline for real property and mobile home owners to apply for the Property Tax Assistance Program is April 15.

Helpful links

We've added a helpful "INFO" button to our [2012 Approved Tax Software Vendors web page](#). Click on the button to see a current summary of the 2012 tax software that the Department of Revenue has approved for its electronic filing program. Additional software approvals are in progress. If you click on the adjacent "2012 Montana Tax Software Vendor" link you can see the status of all the software products still in development for the 2012 tax season.

TaxExchange now has on its website the sales tax tables for the 2012 tax year, which are not yet available on [IRS.gov](#). Visit [taxexchange.org](#) and follow the instructions for viewing the tables.

Vendor update

Every year tax software vendors, such as Turbo Tax, seek approval to participate in the Montana federal/state electronic filing program. The software of each vendor is currently being tested to ensure that it's compatible with the Montana Department of Revenue's electronic filing system. You can find the latest approval status of each product [here](#).

The department updates this page every Friday showing vendor approval status. For more information, email dore-services@mt.gov.

A message from Montana Fish, Wildlife and Parks

While hunters and anglers contribute license dollars towards managing game species and fish, no license is required for wildlife viewing, photography or bird feeding. Even though more than 40 percent of Montanans consider themselves wildlife enthusiasts, the Nongame Wildlife Program tax check off raises only around \$28,000 a year. If those 40 percent donated just \$2 a year through the contribution program, we would have more than \$1 million to help conserve our common wildlife species.

Please remember to make a contribution to wildlife conservation in Montana through the Nongame Wildlife Program check off and remind those you assist in filing their taxes to do the same. Nongame check off dollars can be matched three to one with federal conservation dollars, making any contribution worth even more.

The eagles, swans, loons, toads, hummingbirds and pikas will thank you.

Revenue Day at the Capitol

Join us in the Montana Capitol Rotunda in Helena for Revenue Day, a free public education event showcasing what the department and its public service partners do for Montanans. The event takes place on January 29, 2013, from 10 a.m. to 2 p.m.

A number of folks from Revenue and partnering agencies will be on hand with plenty of visual aids to talk about a range of tax-related issues, including:

- where Montana's tax dollars go and how that money improves our communities and our quality of life
- how easy it is to file online using Revenue's Tax Payers Access Point (TAP)
- what tax relief you might be entitled to
- what tax assistance programs are available to seniors who own property or rent
- how Revenue and its partners administer liquor licensing, provide liquor-related education and help provide for public health and safety
- how one might go about claiming missing cash or property

For more information about Revenue Day, contact Sandy Lang at (406) 444-4014 or at slang@mt.gov.

Contact us

Visit us online at revenue.mt.gov or call us toll-free at

(866) 859-2254 (in Helena, 444-6900). Follow us on



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Montana Tax News You Can Use is published weekly during tax season and is for anyone who helps people file taxes and meet their tax responsibility. It keeps you posted on what's happening at the department, lets you know about new ways of preparing and filing taxes and brings you up-to-date on some of the issues and trends popping up during tax season in Montana. To subscribe, please visit www.revenue.mt.gov and click on "sign me up."

We welcome your suggestions and ideas for articles, as well as your questions and comments. Please send them to DORWritingProject@mt.gov.