



## Montana Tax News You Can Use

### Final deadline is April 15, 2013 to file Form PT-STM

The department would like to thank the preparers and taxpayers who have been working with us to file Form PT-STMs (Second-Tier Pass-through Entity Owner Statements).

For tax year 2012, the department changed the filing procedures for Form PT-STM as a result of amendments to [ARM 42.9.106](#). The Form PT-STMs were due on March 1, 2013, for calendar-year partnerships. We have accepted late filed Form PT-STMs because the filing procedures are new.

However, please note that we will not be able to accept Form PT-STMs filed after April 15, 2013, for the 2012 tax year.

### From the Call Center: Married filing separately on the same form

Our Call Center often receives calls from married taxpayers who filed separately on the same form and are confused that one spouse has received a refund and the other has received a statement of account.

There's something you can do as a tax preparer that might reduce this confusion. If you have clients who are married filing separately on the same form and have made estimated payments for the tax year, consider allocating the payments claimed by each spouse so that one spouse does not owe tax and the other is due a refund.

Provided that you have power of attorney, you may wish to contact the department before filing the return to verify that estimated payments are applied to the intended spouse. Only estimated payments can be allocated. Withholding must be reported by the spouse whose name appears on the federal Form(s) W-2 or 1099.

### Also from the Call Center: Confusion regarding requests for EPTAP applications

The Department of Revenue's Call Center and county offices have been receiving requests for Extended Property Tax Assistance Program (EPTAP) applications, perhaps because of our efforts to increase taxpayer participation in the Property Tax Assistance Program (PTAP). Callers don't realize that participation in EPTAP is by invitation rather than through direct application.

We mail EPTAP applications to individuals who meet the following criteria:

- Their total household income is less than \$75,000.
- Their property has experienced an increase in taxable valuation of 24% or more due to reappraisal.
- Their property has experienced an increase of \$250 or more in taxes due to reappraisal.

For the 2009 reappraisal, we conducted an analysis to determine which individuals meet these criteria, and only those individuals are invited to apply for EPTAP each year.

Unlike for EPTAP, a taxpayer does not need to be prequalified by the Department of Revenue to request an application and to apply for PTAP. To be eligible for PTAP, an applicant must:

- Own the home or have it under contract for deed
- Have a home that sits on fewer than five acres of land
- Have occupied the home as a primary residence for at least seven months during the preceding year
- Earn less than \$27,745 as a head of household or \$20,809 as a single person

## Legislative update

*During every legislative session in Montana, legislators sponsor bills that would have an impact on Montana's tax system. This regular section of Tax News You Can Use keeps you up-to-date on some of those bills currently making their way through the 2013 legislative session.*

**SB179** would require pass-through entities with more than 100 members to file their state returns and reports electronically. If a pass-through entity of that size fails to file electronically, the state would consider it to have not filed. The entity would therefore be subject to a penalty. Click [here](#) to read more about SB179.

To track the progress of or to read any 2013 bill, click [here](#).

## Extended hours at the Call Center

Anyone who has questions about filing taxes can call the department's Call Center toll free at (866) 859-2254, or in Helena at 444-6900. Regular Call Center hours are Monday through Friday, 8 a.m. to 5 p.m.

We will be extending those hours during the last week of tax season. From Monday, April 8 through Friday, April 12, we will be available from 7 a.m. until 6 p.m. On Monday, April 15, we will be available from 7 a.m. until 8 p.m.

## Target tax dates

- The deadline for real property owners and mobile home owners to apply for the **Property Tax Assistance Program** is April 15.
- The first **estimated individual income tax payment** is due on April 15.
- The deadline for the annual filing of Forms **PR-1, FID-3, 2, 2M, 2EZ** and **2EC** is April 15.
- The deadline for the annual filing of Form **CLT-4** is May 15.

## Tax facts

As of March 22...

- Number of individual tax returns we've received electronically: 238,613
- Number of business returns we've received electronically: 19,784
- Number of refunds we've issued: 220,363
- Average amount of refunds: \$406.98
- Average number of days in which taxpayers have received a refund after filing an electronic return: 5.07
- Average number of days in which taxpayers have received a refund after filing a paper return: 22.78

## Do you have suggestions for our income tax forms?

We continuously strive to provide tax forms that are easily completed and understood by everyone who uses them. To that end, we're now beginning the process of reviewing and updating the Montana tax forms for the next tax year, as we do every year around this time. As a preparer, you use many of these forms on a daily basis and see many different situations play out on them. For that reason, we would like to hear, and would value, any comments or suggestions you have regarding our tax forms.

Please feel free to [email](#) those comments or suggestions to Amanda Degenhardt, Income Tax Specialist.

## New POA form for taxpayers

Did you know we have an updated Power of Attorney (POA) form that is now similar to the IRS form? You can access it [here](#). As with the IRS, we no longer allow spouses to file a joint POA. Each spouse now has to complete his or her own form.

## Contact us

Visit us online at [revenue.mt.gov](http://revenue.mt.gov) or call us toll-free at (866) 859-2254 (in Helena, 444-6900).

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## Montana Department of Revenue | Tax News You Can Use

edited by [Ted Brewer](#)

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](http://www.revenue.mt.gov) and click on "sign me up."

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