

February 13, 2014



Montana Tax News You Can Use

An e-newsletter for tax preparers and those interested in the state's tax system

Important tax information for North Dakota and eastern Montana oil field workers

We recently posted an [informational handout](#) regarding Montana income taxes for individuals who work in the oilfields of North Dakota and eastern Montana. The handout describes the reciprocal agreement between Montana and North Dakota and explains the deductibility of employee business expenses.

File Forms PT-AGR and PT-STM on TAP

Nonresidents and foreign C corporations that are owners in partnerships and S corporations can now file Forms PT-AGR on [Taxpayer Access Point \(TAP\)](#). No login or account setup is required.

Partnerships that have second-tier pass-through entity owners can now file Form PT-STM on TAP. The due date for calendar year partnerships to file Form PT-STM is March 1, 2014.

If you file the Forms PT-AGR and PT-STM electronically, you will receive immediate confirmation of the filing.

POA form on TAP

Did you know your clients can submit the Montana Power of Attorney (POA) form on [Taxpayer Access Point \(TAP\)](#)? It is simple to do and ensures that we can discuss your clients' tax matters with you. Keep in mind that each individual taxpayer has to complete a separate POA form.

Third-party preparer tutorials on TAP

[Taxpayer Access Point](#) (TAP) is an online service that allows individuals and businesses to access their tax accounts online. You can establish third-party relationships to help your clients manage their tax accounts. There are [two tutorials available on TAP](#) to assist with completing this process. The first tutorial, "Preparer 3rd Party Access," walks you through the steps required to set up a preparer account. The second tutorial, "Taxpayer 3rd Party Authorization," helps your clients complete the authorization process.

Approved tax software for 2013

Every year tax software vendors seek approval to participate in the Montana federal/state electronic filing program. We test the software of each vendor to ensure that it's compatible with our electronic filing system. You can find the latest approval status of each product [here](#).

For more information, email dore-services@mt.gov.

Target tax dates

February 11: We began processing Montana individual income tax returns submitted via paper a week earlier than anticipated. Keep in mind that no matter how soon in the tax season you or your client submits a paper tax return, you'll receive your refund faster if you e-file because of the extended time required to process paper.

February 28: The filing deadline for all MW3s, RW3s, W2s and 1099s.

March 1: The deadline for...

- completing and returning a livestock reporting form
- reporting business equipment
- associations and organizations to apply for property tax exemption

Tax facts

For 2014, as of February 7...

- Total number of individual income tax returns we've processed: 72,539
- Number of individual tax returns we've received electronically: 71,001

- Number of business returns we've received electronically: 1,691
- Number of individual income tax refunds we've issued: 50,134
- Average amount of refunds: \$377.39
- Average number of days in which taxpayers have received a refund after filing an electronic return: 2.5

Contact us

Visit us online at revenue.mt.gov or call us toll-free at (866) 859-2254 or in Helena at 444-6900.

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edited by [Ted Brewer](#)

Montana Tax News You Can Use is published weekly during tax season and periodically at other times. It is for anyone who helps people file taxes and meet their tax responsibility and for anyone simply interested in the state's tax system. 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 the [newsroom](#) page on our website and click on the "Tax News You Can Use" tab.

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