



Montana Tax News You Can Use

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

No Masked IDs on Paper W-2 or 1099s

The Department of Revenue accepted Forms W-2 and 1099 with masked identification numbers for previous tax years. However, to conform to the submission standards set forth by the Social Security Administration, **the department will no longer accept Forms W-2 and 1099 with a masked ID.** To ensure proper compliance and avoid possible penalties, **we ask that all social security and federal employer identification numbers on forms W-2 and 1099 be complete and unmasked for tax year 2014 and forward.**

There are two ways to file your W-2, 1099, and MW-3 online. Use your [Taxpayer Access Point](#) withholding account to enter W-2 and 1099 forms (up to 15) and MW-3 forms online or use the [TAP](#) File Upload service to submit your W-2s, 1099s, and MW-3 files to the department. Online [Help](#) is available.

If you have any questions, please contact Amy Ophus, Withholding Tax Auditor, at (406) 444-2407 or aophus@mt.gov.

Electronic Filing of Form FID-3 is Now Available

The Montana Estate and Trusts (Fiduciary) Income Tax form can now be filed as part of the federal/state electronic filing program. Currently three tax software products have completed testing and have been approved to electronically file the Montana Form FID-3. For a listing of approved software vendors for this form as well as other Montana tax forms, see the PDF list of [approved tax software vendors](#) under Online Services > Tax Software on the Department of Revenue website.

Form ETM - Enrolled Tribal Member Exempt Income Certification/Return

If you are an enrolled tribal member or prepare returns for enrolled tribal members, please remember the following when completing Form ETM:

- If filing on paper, use original versions of Form ETM and not copies. For processing purposes, copies of the original form can become slightly misaligned and the data cannot be accurately captured.
- If all of your income or the enrolled tribal member's income is exempt from Montana income tax, there is no additional filing requirement beyond Form ETM. **Note:** When completing Form ETM, identify the **type** of income received and not the amount.
- If only part your income or the enrolled tribal member's income is exempt **or** there was withholding on exempt income, the Montana Form 2 is required to report the income and/or claim a refund.
- **Save time and go online:** file electronically on the Montana Department of Revenue's [Taxpayer Access Point \(TAP\)](#). It's free, easy, secure, and fast. A login is not required to file Form ETM.

Go [online](#) to get the form or contact our call center toll free at (866) 859-2254 (in Helena at 444-6900) to order original versions of the form.

Guard Against ID Theft During Tax Season

As tax season begins, there is no better time for Montana's taxpayers to be mindful of the threat of identity theft. The Montana Department of Revenue would like to remind taxpayers of ways they can avoid the threat. Tax preparers can be an integral part of this prevention by sharing these tips with clients.

Here are some ways you can minimize the threat of identity theft:

- Use a secure internet connection if you file your taxes electronically, or mail your tax return directly from the post office if you file by paper.
- Protect your personal computer by using firewalls and anti-spam/virus software.
- Shred copies of your tax return, drafts, or calculation sheets you no longer need.
- Respond to all mail from the Montana Department of Revenue and the Internal Revenue Service (IRS) as soon as possible.
- Know that the department and the IRS will not contact you by email, text message, or social media. If the IRS needs information, they will contact you by mail. The department will contact you by mail or phone.
- Don't give out your Social Security number on the phone, through the mail, or on the internet unless you know for certain who you are giving the number to.
- If your Social Security number has been compromised, contact the IRS ID Theft Protection Specialized Unit at 1-800-908-4490.
- Research a tax preparer thoroughly before you hand over personal information.
- Check your credit report at least once a year to make sure no other accounts have been opened in your name.
- Consider setting up a security freeze on your credit information so no one can access it without your permission. Contact the three credit bureaus (Equifax, Experian, TransUnion) to request a security freeze.

The Department of Revenue takes its own precautions to guard against identify theft including working closely with the IRS and other states on fraud protection activities, while increasing efforts internally to identify potentially fraudulent tax returns.

For more information about guarding against identity theft and what to do if you think you're a victim, go to the Department of Justice's identity theft website at dojmt.gov/consumer/for-consumers/identity-theft/.

Contact us

Visit us online at revenue.mt.gov; email us at DORCustomerAssistance@mt.gov; or, call us toll-free at (866) 859-2254 or in Helena at (406) 444-6900.



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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, visit the [newsroom](#) page on our website and click on the "Tax News You Can Use" tab.

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