



Montana Tax News You Can Use

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

New in 2015: Report Personal Property Online Through TAP

Business and industrial equipment owners will soon be able to file their personal property reporting forms online through the Department of Revenue's Taxpayer Access Point (TAP).

The department will mail the 2015 personal property reporting forms to business owners on January 5, 2015. Business and industrial taxpayers will then have until March 1, 2015, to submit their personal property reporting forms electronically through TAP or by mailing/delivering the forms to the department.

Signing into the TAP system to electronically file the reporting forms is free and easy. All a business and industrial owner needs to do to get started is go to <https://tap.dor.mt.gov/>. Click the blue Sign up Now! button and select an account type (either personal property reporting or industrial property reporting) and enter their Montana Account ID. The taxpayer's account ID can be found on the first page of the reporting form that will be mailed on January 5. The final step of the sign-in process is to enter their FEIN or SSN and provide the required profile information. Within 5 to 10 minutes, an authorization code will be emailed to them and they can begin completing their reporting forms electronically.

If a taxpayer reported personal property information to the department in the previous tax year, this information will be prepopulated in the online form in TAP. Taxpayers will be able to easily verify their existing information and make any updates, add new property, or delete property that is no longer in service.

If a business or industrial personal property owner already has a TAP account, they just need to log in and add a business or industrial account to the accounts they already have. Tax preparers and other third-party preparers, authorized by the taxpayer, can also access their clients' accounts to complete the reporting requirements.

All new business and industrial property owners cannot submit a return electronically and will be required to submit a written report. A [personal property reporting form](#) should be completed and returned to the local Department of Revenue office in the county where the personal property is located.

A reporting form must be submitted to the department even if there were no changes to the personal property since the previous tax year, or if the business closed or was sold.

Starting in 2015, livestock owners will no longer report livestock numbers with their personal property reporting forms. A separate online livestock reporting and per capita fees payment system has been created. Livestock owners will have the option to report livestock and pay per capita fees online in 2015. Livestock reporting forms will be mailed January 8.

The department believes business owners across the state will prefer to electronically file their personal property reporting forms. The new TAP account type applications, personal property reporting (PPR), and industrial property reporting (IPR) are user-friendly, intuitive, and a time saver.

Mailing 2015 Withholding Payment Voucher Booklets

The payment voucher booklets for those businesses with an accelerated filing frequency are in the mail this week. We mail booklets if the business:

- paid \$12,000 or more for withholding from July 1, 2013, through June 30, 2014, or
- did not use the checkbox in Taxpayer Access Point (TAP) to stop mailing booklets.

These payments can also be made electronically by logging into [TAP](#) from revenue.mt.gov.

MT Individual Income Tax Filing Timeline

January 9, 2015: The Department of Revenue will have final 2014 returns posted on our website. Even though the paper returns can be filled in and mailed, processing of the paper returns will not start until after January 20.

January 20, 2015: The Department of Revenue will begin accepting and processing Montana 2014 individual income tax forms filed on Montana Taxpayer Access Point (TAP). <https://tap.dor.mt.gov/>

Impacts of Same-Sex Marriage on Tax Forms & Booklets

Recently, a U.S. District Judge's ruling on Montana's constitutional definition of marriage prompted the Department of Revenue to release information that same-sex couples are now considered married for tax purposes if they married in a state that legally recognizes the marriage.

The tax year 2014 booklets, which contain individual income tax forms and instructions that will be mailed and available in places such as libraries and county offices in early 2015, were printed prior to the ruling. The printed instructions contain a now incorrect statement that same-sex couples are not considered married for income tax purposes.

Online versions of the instructions have been updated and vendors who produce Montana forms and instructions have been notified of the change. The ruling has no impact on other forms and instructions.

There is also a brief FAQ sheet on the revenue.mt.gov homepage under the What's New section; click the orange button labeled [Same-sex filers](#).

2012-2014 Biennial Report Released

The 385-page Montana Department of Revenue Biennial Report provides detailed information on taxes administered by the department and tax collections for the biennium between July 1, 2012, and June 30, 2014. Montana law requires that the Department of Revenue publish the report every two years and submit it to the governor and legislature. It is available to the public online at revenue.mt.gov under the What's New section.

The first major section of the Biennial Report presents an overview of the Department of Revenue and the makeup of Montana's tax base. The second section focuses on the individual taxes that provide the framework of Montana's tax base and describes all the taxes that the department collects and distributes, including individual and corporate income taxes, natural resources taxes, property taxes, and miscellaneous taxes such as those on cigarettes, alcohol, estates, and inheritance.

New to this edition of the Biennial Report are transfers to local government made by the department, a glossary and list of acronyms, and, in the online PDF, navigational links on each page for the main and chapter tables of contents.

Previous biennial reports are available online at revenue.mt.gov under [Publications](#).

DOR Tax Specialist Presenting at Statewide Accounting Events

Chapters of the Montana Society of Certified Public Accountants (MSCPA) and other accounting groups will be hosting DOR tax specialist Brian Olsen at events across the state in January. He will discuss changes in state tax laws and rules, changes to forms, and changes in federal taxes and what impact they might have on Montana.

January 6, Kalispell, 11:45 a.m., Red Lion. For registration details, contact Dana M. Smith, CPA, 253-1934, danamsmith2012@gmail.com.

January 8, Helena, 11:30 a.m., Montana Society of Public Accountants' offices. For registration details, contact helenachapterofcpa@gmail.com.

January 16, Great Falls, 11:45 a.m., Good Eats Café. For registration details, contact Emily Gulick, Gary Kasper & Co, Emily.gulick@garykasper.com.

Volunteers Needed to Provide Free Tax Help

Montana Free File is asking for volunteers to prepare state and federal income tax returns for its free tax preparation efforts. Volunteers can help in various capacities, including return preparer, site coordinator, greeter, screener, instructor, or quality reviewer. You can sign up to volunteer at: <http://montanafreefile.org/>

Last year, more than 445 Montana residents gave back to their communities as tax volunteers who provided free services by preparing more than 17,400 state and federal individual income tax returns through the IRS's Volunteer Income Tax Assistance (VITA) and AARP's Tax Counseling for the Elderly (TCE) programs.

MontanaFreeFile.org is brought to you by: Montana Legal Services Assoc., Montana Credit Unions, Montana Department of Revenue, Opportunity Link Inc., RDI, and Student Assistance Foundation.

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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