



Montana Tax News You Can Use

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

2015 Requesting Waiver of Penalty and Interest

If you would like to request a waiver of penalty and interest on tax due for any of your clients, please keep these points in mind:

- You must send the waiver request within 30 days of the first notice of adjustment. In most cases, this would be your first Statement of Account.
- The waiver must be in writing. If you like, you can use [Form APLS101F](#).
- You can send the waiver either by email to soaobjections@mt.gov or by mail to Montana Department of Revenue, PO Box 7149, Helena, MT 59604-7149.
- You need to establish reasonable cause for the waiver. Click [here](#) for more on reasonable cause.

Requesting waiver of the *late payment penalty only*:

- You agree with the tax liability or adjustment and would like the late payment penalty waived.
- Pay all tax and interest due.
- Send a letter or use Form APLS101F to request a waiver within 30 days of the date of the first notice of adjustment or statement of account.
- Mark the "request for waiver of late payment penalty only" box on Form APLS101F.
- Do not submit a sticky note or mark that you are requesting waiver on the payment voucher.
- The letter or Form APLS101F should be submitted separately from the payment.

There is a \$100 limit per taxable period on the amount of interest that can be waived.

Montana Energy Tax Credit

Did your clients make an investment in their home or other buildings last year to conserve energy? Are they planning on making investments in 2015? They may be able to claim a Montana income tax credit equal to 25 percent of qualifying expenses and up to a maximum credit of \$500 per taxpayer. For more information about this tax credit and changes for 2015 affecting doors, windows, and skylights, visit the Montana Department of Revenue [website](#).

Office of Taxpayer Assistance

Have you heard about the Office of Taxpayer Assistance? It assists taxpayers when their communication with the Department of Revenue has broken down or when they are unable to resolve their problems through the department's normal channels.

The office handled about 190 cases last year. Referrals come from a variety of sources - directly from taxpayers, from tax preparers, the department director, auditors and collectors, our call center, the governor's office, other state agencies, the IRS, MTAB, state legislators, and even members of Congress.

If you encounter an issue with a client where communication with the department has broken down or become extremely difficult, call the department director's office at (406) 444-1900 or call Rich Bechtel, Director of the Office of Taxpayer Assistance and Public Outreach, at (406) 444-5845. To learn more, click [here](#) or e-mail Rich at RBechtel@mt.gov.

Approved Tax Software for Tax Year 2014

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 it is compatible with our electronic filing system. You can find the latest approval status of each software product and the forms they support [here](#).

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

Target Tax Dates

April 15 is the deadline for:

- submitting an application for the Property Tax Assistance Program (PTAP)
- filing individual state income tax returns
- filing estate and trust income tax returns (Form FID-3)
- filing partnership returns (Form PR-1)
- filing disregarded entity returns (Form DER-1) for entities owned by partnerships

Tax Facts

For 2015, as of March 6:

- Total number of individual income tax returns we've processed: 199,895
- Number of individual tax returns we've received electronically: 194,559
- Number of individual income tax refunds we've issued: 169,533
- Average amount of refunds: \$396.21

As of March 17:

- Number of fraudulent tax returns we've intercepted: 529
- Amount of fraudulent refunds we've prevented: \$582,958

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.



It pays to follow Revenue on [Twitter](#): @MTRRevenue

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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.

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



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