

# Montana Tax News You Can Use

Montana Department of Revenue

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

## Filing Extensions for S Corporation and Partnership Returns

The due date for filing a Montana S corporation ([Form CLT-4S](#)) and Montana partnership return ([Form PR-1](#)) is March 15 and April 18, respectively. Approval of an extension to file a federal S corporation or partnership return automatically extends the time to file a Montana S corporation or partnership return to the date approved for filing the federal return. If the Montana return is on extension, make sure to mark the extension box on page 2 of the return. Include a copy of the federal [Form 7004](#) with paper-filed S corporation and partnership returns.

The department does not require that preparers notify the department before the completed return is filed. If the extension check box on page 2 is marked on the completed return, then the required notice has been provided to the department.

## Claim Refunds for 2010 Tax Returns by April 15

If your client did not file a Montana individual income tax return for 2010, they may have unclaimed payments for that year and may be due a refund. If they are, they must claim their refund by the April 15 tax deadline by filing a 2010 Montana individual income tax return.

Here are some facts about unclaimed refunds:

- Some people, such as students and part-time workers, may not have filed because they had too little income to require filing a tax return. They may have a refund waiting if they had taxes withheld from their wages or made quarterly estimated payments.
- If a taxpayer did not file a 2010 Montana tax return, Montana law provides a five-year window to claim a refund from that year. (Note: The statute of limitations is three years beginning with the 2015 tax year.) For 2010 returns,

the window closes on April 15, 2016. For federal purposes, the statute of limitations is generally three years instead of five years.

- If a taxpayer doesn't file a claim for a refund within the timeframe allowed for Montana individual income tax purposes, the money becomes the property of the state of Montana.
- The Department of Revenue may hold your 2010 refund if you have not filed tax returns for 2011 through 2014. The department will apply the refund to any federal or state tax you owe.

Current and prior year tax forms and instructions, including the forms and instructions for the 2010 tax year, are available at [revenue.mt.gov/home/forms](http://revenue.mt.gov/home/forms).

## E-File MT Disregarded Entity Return

Did you know you can electronically file a Montana disregarded entity return?

Effective for the 2015 tax year, you can file the Montana Disregarded Entity (DER) tax form electronically on Montana [Taxpayer Access Point \(TAP\)](#). You can also electronically pay tax if needed. Visit our website under [Online Services](#) for more information.

## Where's My Refund?

The Department of Revenue call center receives hundreds of calls and emails from taxpayers each day wondering, "Where's my refund?" Please let your clients know that we are taking extra care to ensure the returns we receive are valid. Because of the increasing number of identity thefts everywhere, this may cause a delay in receiving a refund. Taxpayers usually have their refund or have heard from us within two weeks if they filed electronically or within eight weeks if they filed on paper. We appreciate their patience.

Your clients can go to our website at [revenue.mt.gov](http://revenue.mt.gov) and click on the link for "[Where's My Refund?](#)" to get more information on the status of their refund. They will need their Social Security number and the amount of their 2015 state refund. The amount can be found on:

- Form 2, Line 74
- Form 2EZ, Line 21
- Form 2EC, Line 13

## Approved Tax Software for Tax Year 2015

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 on the department's website under [Online Services > Tax & Payroll Software](#).

For more information, email [DORe-services@mt.gov](mailto:DORe-services@mt.gov).

## Tax Facts

### For 2016, as of March 4:

- Total number of individual income tax returns we've processed: 203,869
- Number of individual tax returns we've received electronically: 198,742
- Number of individual income tax refunds we've issued: 170,110
- Average amount of refunds: \$396
  
- Average days for e-filed refund: 2016 = 6.5 days; 2015 = 5 days
- Average days for paper-filed refund: 2016 = 16 days; 2015 = 15 days

### As of March 7:

- Number of fraudulent tax returns we've intercepted: 158
- Amount of fraudulent refunds we've prevented: \$188,592

## Contact MT DOR

**Web:** [Revenue.mt.gov](http://Revenue.mt.gov)

**Email:** [DORCustomerAssistance@mt.gov](mailto:DORCustomerAssistance@mt.gov)

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We welcome your suggestions for articles, as well as your questions and comments.

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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 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.

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