

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.

NEW! Change of Address Form

Use [Form ADD-CH](#), Change of Address, to change your home mailing address.

File this form at any time to alert the department to your change of address. This form permanently changes your mailing address with the department. You do not need to attach this form to your tax return. If your mailing address changes again, complete this form or provide the new address on your next tax return.

In order to process your address change request the department will need to verify your identity. Provide a copy of a valid photo ID and provide a copy of a piece of mail that shows your current mailing address (e.g., a utility bill). If you file a joint return, you need to provide identification for both spouses.

If you move after you file your 2016 tax return and you are expecting a refund, notify the department as soon as possible to make sure we mail your check to the new address.

Reminder: E-File Requirement for Partnerships with More than 100 Partners

If a partnership has more than 100 partners at any time over the course of the tax year, state law says the partnership must file the MT PR-1 electronically according to [MCA 15-30-3315](#) and [Administrative Rule 42.9.302](#).

This requirement can be met by using department approved e-filing software found on the Online Services webpage under [Tax & Payroll Software](#).

A partnership can request a waiver of the electronic filing requirement if it can demonstrate that compliance with the mandate would cause an undue hardship. The Partnership E-File Waiver Request (Form PWR) with instructions, can be found on the

Forms page under Pass Through Entities. A partnership must file a waiver request and all required information at least 30 days prior to the due date of the return, including extensions. Partnerships that do not include the required information or file the form PWR late, will not be considered for a waiver.

Form 1099-G: Refunds for Married Taxpayers Filing Separately on Same Form

The Department of Revenue recently mailed form 1099-G to taxpayers. We often receive questions about how to read this form when it involves a taxpayer who filed as married filing separately on the same form in the previous tax year.

When married taxpayers file separately on the same form and one spouse is entitled to a refund and the other spouse owes, the refund of one spouse is applied to the amount owed by the other spouse. The refund received is therefore different from what is shown on the return. When the taxpayer receives their form 1099-G the following year, it will show the amount of the refund as calculated on the return and not necessarily the amount the taxpayer received.

The amount shown on form 1099-G, and *not* the amount of refund actually received by the taxpayer, should be reported on the current year return and used in any calculations, if applicable. For additional information, see the [Frequently Asked Questions](#) page on the "individuals" section of our website.

Need Copies of Tax Information? Contact DOR's Helena Office

We welcome the opportunity to assist your clients with income tax and related questions at our Billings, Missoula, Great Falls, Bozeman, Kalispell, and Hamilton field offices.

However, if your clients need a copy of a previously-filed Montana tax return or a Form W-2 filed by an employer, we encourage them to request that information from our Helena office because we have a limited number of income tax auditors in the field offices.

Clients first need to complete [Form RTI \(Request for Copies of Tax Information\)](#) and mail or fax the form to the address or number on the form along with a copy of their drivers license. We understand that they often need this information as soon as possible, so the Helena staff makes a point of processing those requests as soon as we receive a completed Form RTI. We can, upon request, fax the tax information the same day we receive the form.

TAP Online Payment Plan Request

If you can't pay your tax bill in full, you can request to pay in installments using Taxpayer Access Point (TAP) on the Montana Department of Revenue's website: <https://tap.dor.mt.gov/>.

To request a payment plan:

- Log in to your existing TAP account OR set up a TAP account using your federal adjusted gross income (Form 1040, line 37) from your last filed return.

- Select the "Request a Payment Plan" option.

We confirm most requests within 24 business hours.

Penalty and interest add up monthly until you pay the debt in full.

Approved Tax Software for Tax Year 2016

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 Software](#).

Administrative Rule Activity

Go to revenue.mt.gov/rules for information about the department's current rulemaking activity, public hearing dates, and to sign up to receive future notices by email.

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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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Constant Contact 

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