

Form EXT-15 Instructions

Do I need to complete this worksheet?

You do not need to complete this worksheet if any of the following apply to you:

- Your 2015 tax liability as reported on your 2015 Form 2, line 54; or Form 2EZ, line 15 is \$200 or less.
- You paid 100% of your 2014 tax liability as reported on your 2014 Form 2, line 54; or Form 2EZ, line 15 through withholding and/or estimated tax payments.
- You paid at least 90% of your 2015 income tax liability as reported on your 2015 Form 2, line 54; or Form 2EZ, line 15 through withholding and/or estimated tax payments.
- You are a first time filer.
- You had zero or negative taxable income for 2014.

How can I get an extension of time to file my Montana income tax return?

You can be granted an automatic extension of time of up to six months for filing your Montana income tax return if:

- Your 2015 tax liability is \$200 or less.
- You paid 100% of your 2014 Montana income tax liability through your estimated tax payments, your withholding or a combination of both by April 18, 2016.
- You paid at least 90% of your 2015 Montana income tax liability through your estimated tax payments, your withholding or a combination of both by April 18, 2016.
- You are a first time filer.
- You had zero or negative taxable income for 2014.

You do not need to apply for a federal extension in order to receive a Montana extension.

I have a valid Montana extension but did not pay my entire 2015 income tax liability by April 18, 2016. Am I subject to penalties and interest because I paid late?

You may be.

If you qualify for an extension because your 2015 tax liability is \$200 or less, you also qualify for an extension to pay and will not be subject to penalties and interest if you pay your 2015 income tax liability by the extended due date of the return.

If you qualify for an extension for any other reason, but you have not paid your entire 2015 income tax liability by April 18, 2016, you are relieved of the late file penalty but you are not relieved of the late payment penalty and interest on your outstanding Montana income tax liability.

If you do not pay the full amount of your 2015 income tax liability by April 18, 2016, you will be charged a late payment penalty. This penalty is 1.2% per month or fraction

of a calendar month on the unpaid tax. This penalty cannot exceed 12% of your tax due.

If you do not pay your tax liability by April 18, 2016, you will be charged interest at a rate of 8% per year, accruing daily and beginning on the due date of your return and continuing until your tax is paid.

How can I make an extension payment?

You will need to complete this form to determine the amount of your extension payment. If you have more than \$1 on line 9, please pay that amount on or before April 18, 2016. If you are a fiscal year taxpayer, your payment is due on or before the 15th day of the fourth month after the close of your tax year.

- **Pay electronically.** You can pay your extension payment electronically by e-check or credit/debit card. Please visit our website at revenue.mt.gov. There is no fee for an e-check, but a small fee is applied for a credit/debit card payment.
- **Pay by personal check, money order or cashier's check.** If you are paying by personal check, money order or cashier's check, please complete the Montana Individual Income Tax Payment Voucher on the previous page. Make your check payable to the Montana Department of Revenue. Please remember to sign your check and write your social security number and "Tax Year 2015-EXT" on the memo line. Mail your payment and payment voucher to the following address:

Montana Department of Revenue
PO Box 6309
Helena, MT 59604-6309

Administrative Rules of Montana: 42.15.316

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900).