Department of Revenue
Property Assessment Division
PO Box 8018
Helena, MT 59604-8018

ADDRESS SERVICE REQUESTED

Montana Department of REVENUE

County:
Geocode:
Legal Description:

Owner ID:

TAX YEAR 2011

Extended Property Tax Assistance Program for Individuals and Business Entities

See instructions on reverse side.

The Montana Legislature approved a program that allows a reduction in the tax rate for those residential properties that experienced a substantial increase in market value due to the statewide reappraisal. It is important that you return this form, including all supporting documentation, to us by April 15, 2011 in order for us to determine if you qualify to receive this tax benefit in tax year 2011. Previous applicants must reapply every year. Required information is marked with an asterisk (*); your application will automatically be denied if you leave these areas blank.

CHECK YOUR ANSWERS IN THE BOXES BELOW. To qualify, you must be able to answer "Yes" to all three of the following questions.

***Owning the Dwelling:** Did you own this residential dwelling as of December 31, 2008? ..... Yes No

***Occupying the Dwelling:** Was this residential dwelling, either by itself or in combination with one other residential dwelling in Montana, occupied for at least 7 months during calendar year 2010?..... Yes No

***Total Household Income:** Was your total household income less than $75,000 for 2010?..... Yes No

***COMPLETE REQUESTED INFORMATION BELOW.**

Please note that the information required depends on whether you are applying as an individual/family or as a business entity.

SECTION 1

If You are Applying as an Individual or Family

List your total household income (see instruction sheet for definition) for 2010 $

SECTION 2

If You are Applying on Behalf of a Business Entity

Please provide information for each person who is a trustee or controls 25% or more of the business entity.

Name (Last, First, MI)	SSN	FEIN
	% of Ownership	Total Household Income
Name (Last, First, MI)	SSN	FEIN
	% of Ownership	Total Household Income
Name (Last, First, MI)	SSN	FEIN
	% of Ownership	Total Household Income
Name (Last, First, MI)	SSN	FEIN
	% of Ownership	Total Household Income

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ANSWER THE FOLLOWING QUESTION IF THE STRUCTURE ON THIS PROPERTY IS A MULTI-UNIT DWELLING.

How many total dwelling units are in the structure? _____

PROVIDE PROOF OF INCOME AND YOUR SIGNATURE.

Failure to provide a copy of your 2010 complete federal income tax return, including all schedules, will result in denial. If you didn't file a 2010 federal income tax return, you must supply other proof of income. See instructions below for examples.

*Sign and date below if you believe that you qualify for a tax rate reduction.

Under penalty of law, I affirm that I continue to own the same residential property I owned as of December 31, 2008, and that the occupancy and income information provided with this form is complete, true and correct.

*Signature of Applicant _____ *SSN

*Name of Spouse _____ *SSN

*Phone Number *Date

Mail completed form and documentation to: Montana Department of Revenue, P.O. Box 8018, Helena, MT 59604-8018

INSTRUCTIONS

Extended Property Tax Assistance Program (EPTAP)

The Montana Department of Revenue holds all tax returns, income information, social security numbers and FEINs in confidence.

Key Information

Dwelling Occupancy

A. Residential Dwelling - The residential dwelling on this property must be occupied for at least 7 months during calendar year 2010, either:

- by itself; or
- in combination with one other residential dwelling in Montana.

B. Multi-Unit Dwelling - The owner or person(s) controlling at least 25% interest in the multi-unit dwelling must occupy one of the units in the structure.

Total Household Income - The sum of all income of all members of the household plus the income of all other persons who are owners of the property. Provide a copy of your 2010 federal income tax return, including all schedules. If you have applied for an income tax filing extension, provide a completed estimated income tax worksheet (ESW) and supporting documentation.

A. Household income includes but is not limited to:

- net business income
- retirement account withdrawals
- pensions
- tax-exempt income of all types
- social security income paid to <u>any</u> owners of the property and to <u>any</u> members of the household
- self-employed income, meaning net business income (gross income minus ordinary expenses <u>before</u> deductions of depreciation and/or depletion)
- wages and tips

B. Proof of income (required if you do not file a federal income tax return) includes but is not limited to:

- social security statements
- bank statements
- copy of W-2

Qualifying Business Entities - A corporation, fiduciary, or pass-through entity as defined in Section 15-30-2101, MCA. An association, joint-stock company, syndicate, trust or estate, or any other non-natural person is a qualifying business entity.

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