



Montana Department of Revenue  
**MONTANA TAX NEWS YOU CAN USE**

## Welcome from Dan Bucks, Director of Montana Department of Revenue

The folks at the Department of Revenue are excited to bring you our new electronic newsletter, called *Montana Tax News You Can Use*. This eNewsletter is for anyone who assists people in filing taxes and helps them meet their tax responsibilities. It is designed to keep you posted on what is happening at the department, to let you know about new ways of preparing and filing taxes and to bring you up-to-date on some of the issues and trends popping up during tax season in Montana. And, of course, it's free.



*Montana Tax News You Can Use* includes basic facts and practical information regarding calculations, the filing of returns and other tax news. It will also notify you of when specific tax software vendors have been approved to file returns electronically with the Montana Department of Revenue. Additionally, it will let you know of any delays or glitches that might occur during tax season.

We appreciate your essential role in the tax system, and we understand that the system continues to get more and more complicated. That is why we are committed to finding new and improved ways of keeping you informed of the news and issues that affect the critical work you do. We will do our best to communicate to you in a way that is as clear and simple as possible.

We are pleased to offer you news you can use, which we hope will help to keep your work flowing during tax season. Happy Holidays from your friends at Revenue!

## File Your 2012 Forms PT-STM and PT-AGR Early

If you prepare Montana returns for partnerships and S corporations, the Department of Revenue would like you to be aware that, beginning with the 2012 tax year, the filing requirements for the forms PT-STM (Second-Tier Pass-Through Entity Owner Statement) and PT-AGR (Pass-Through Entity Owner Tax Agreement) have changed.

The Form PT-STM is now due 45 days before the original (not extended) due date of the pass-through entity's tax return. The Form PT-AGR is due on or before the original or extended due date of the pass-through entity's tax return. Both forms are to be separately filed with the department. The forms are no longer attached to partnership or S corporation returns.

In addition, you can now request a multiple year waiver of the annual filing requirement for the Form PT-STM. Please see the Form PT-STM for details. The Form PT-AGR will continue to be a multiple year request.

The forms may be filed on paper or through Taxpayer Access Point (TAP). TAP filing for tax year 2012 will be available in early 2013. These forms are available at [revenue.mt.gov](http://revenue.mt.gov) under [2012 Draft Income Tax Forms](#).

We strongly encourage you to file the Forms PT-STM and PT-AGR as soon as possible to avoid missing deadlines. The earlier you file the Form PT-STM, the earlier you will receive notification from the department regarding the waiver request. The department is currently accepting the 2012 Forms PT-STM and PT-AGR.

## Vendor Status Updates

Every year tax software vendors, such as Turbo Tax, seek approval to participate in the Montana federal/state electronic filing program. The software of each vendor is currently being tested to ensure that it's compatible with the Montana Department of Revenue's electronic filing system. You can find the latest approval status of each product. The department updates this page every Friday showing vendor approval status. For more information, email [dore-services@mt.gov](mailto:dore-services@mt.gov).

## Target Tax Dates

### Vouchers

- Withholding voucher booklets will be mailed this month.
- Estimated voucher booklets will be mailed after January 15, 2013.

### Booklets/Forms

- Income Tax booklets will be mailed after December 26, 2012.
- Forms 2EC will be mailed after December 26, 2012.
- 2012 forms will be posted on the website by January 12, 2013.

## Montana Employer Withholding Tax Forms

An MW-3 annual reconciliation form will be mailed to businesses in the middle of December. If you choose to not file electronically, please complete the form according to the instructions and mail it by February 28, 2013.

## Filing Your Taxes Has Never Been Easier or Quicker

The Montana Department of Revenue provides assistance on individual income tax matters through its website, call center and statewide local offices.

Our website, [revenue.mt.gov](http://revenue.mt.gov), contains helpful Montana income tax information, free electronic filing, downloadable forms and instructions, important updates and filing tips as well as online payment of current and back-year taxes.

"Electronic filing is a great option," says Montana Department of Revenue Director Dan Bucks. "Folks who file their tax return electronically and also request direct deposit are in the best possible situation. That combination can get them their refund in a week or less."

If you would like assistance from the department call center, dial 1-866-859-2254 (toll free) Monday through Friday, 8 a.m. to 5 p.m. If you're calling from a Helena number or a Helena-based cell phone, please dial 444-6900.

During income tax season, the department also offers taxpayer assistance at its headquarters in Helena and at its local office in Missoula Monday through Friday, 8 a.m. to 4 p.m. If you need the most commonly used state tax forms, schedules and instructions, you can also visit any of the department's local offices throughout the state during normal business hours.

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## Montana Department of Revenue Contingency Planning

### Keeping You Informed about Possible Expiration of Federal Tax Provisions

As Congress considers how to act on the expiration of federal tax provisions, the Montana Department of Revenue is closely following the situation. We are assessing any potential impacts to state taxpayers and Montana tax processes and making contingency plans to handle any sudden changes.

Please be assured that we will keep tax preparers and taxpayers regularly updated on developments. We feel it's important to help you stay informed.

Please know that we are monitoring federal developments closely. We will let you know as soon as possible if we see anything that could affect the Montana filing season.

"What we know right now is that the IRS has informed Congress that delays in Congressional decision-making could delay the beginning of federal e-filing, and by extension, state e-filing," says Department of Revenue Director Dan Bucks. "However, it is too soon to speculate on what could occur. Please stay tuned. We will keep you informed."

The department will provide updated information on our website at [revenue.mt.gov](http://revenue.mt.gov). In addition, we'll update you through this eNewsletter.

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If a business has not signed up to pay electronically and has not requested us to stop mailing vouchers, we will mail vouchers to the businesses the last week in December. These vouchers have been created specifically for businesses to use for calendar year 2013.

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## Electronic Services for Withholding

Your Montana Department of Revenue is committed to providing the best possible tax services to the citizens and businesses of our great state. Every year we are working hard to make filing and paying business withholding taxes as convenient as possible.

**MW-3 annual reconciliation form:** Businesses can electronically file their Montana annual reconciliation form on Taxpayer Access Point (TAP). You can find the TAP link at [revenue.mt.gov](http://revenue.mt.gov).

**W-2/1099 annual filing:** Save postage costs! Businesses can electronically file W-2 documents as well as any 1099 documents. The W-2 and 1099 data files are basically the same as what you create for and submit to the IRS. For more information regarding the data files and instructions for submitting them, please go to [revenue.mt.gov](http://revenue.mt.gov).

**Electronic payment options:** You will also find an electronic payment option on TAP. Businesses can choose to schedule a debit payment from a bank account or make a payment using a credit card. Montana also offers another online payment service, Business Tax Express (BTE). For more information about TAP and BTE, go to [revenue.mt.gov](http://revenue.mt.gov).

For more information on electronic services for withholding, email [dore-services@mt.gov](mailto:dore-services@mt.gov).

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## Greetings from the Call Center!

The Call Center gets calls from hundreds of people a day, and they frequently ask the same questions. Here are the most popular questions, with our answers, from the past few weeks:

Q: I filed an extension, so why do I have penalty and interest?

A: An extension to file is not an extension to pay. If you have not paid all your income tax liability by April 15, you will need to pay a late payment penalty of 1.2 percent on the unpaid tax. Plus, eight percent annual interest is computed daily on the amount you still owe.

Q: I have finished my final withholding for 2012. When will the MW-3 (Annual Reconciliation) report be available for me to complete?

A: The 2012 MW-3 will be available on Taxpayer Access Point (TAP) by January 14 and you can anticipate receiving 2012 MW-3s in the mail sometime later this month.

Q: When can I get the new 2012 tax forms?

A: You can anticipate viewing the 2012 Tax Forms on our website, [revenue.mt.gov](http://revenue.mt.gov), on or before January 12, 2013. Our Taxpayer Access Point (TAP) will be available for electronic input of 2012 tax return information in mid-January.

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## Please Send Us Your Suggestions

Tax News You Can Use welcomes your suggestions and ideas for articles, as well as your questions and comments. Please send them to [DORWritingProject@mt.gov](mailto:DORWritingProject@mt.gov).

The eNewsletter is for anyone who helps people file taxes and meet their tax responsibility. It keeps you posted on what's happening at

## Season's Greetings

Montana Tax News You Can Use will publish next on January 3, 2013, and weekly from then on during tax season. The Montana Department of Revenue wishes you and yours a very happy holiday season. We look forward to serving you in 2013.

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## Contact Us

Visit us online at [revenue.mt.gov](http://revenue.mt.gov) or call us toll-free at (866) 859-2254 (in Helena, 444-6900).

Follow us on



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 to *Montana Tax News You Can Use*, please visit [revenue.mt.gov/taxnewsyoucanuse.mcpx](http://revenue.mt.gov/taxnewsyoucanuse.mcpx) and click on "Sign Me Up."

Thank you!