

April 3, 2014



## Montana Tax News You Can Use

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

### Receiving an extension on a Montana individual income return

To qualify for an automatic, six-month extension to file a Montana individual income tax return, taxpayers need to, by April 15, have paid either (1) 90% of their current year Montana income tax liability or (2) 100% of their prior year Montana income tax liability. Taxpayers also qualify for an extension if their 2013 tax liability is \$200 or less.

To ensure they have met the requirements listed above and to see if they need to make an extension payment, taxpayers should review and complete [Montana Form EXT-13, Extension Payment Worksheet](#). If an extension payment is necessary, they can pay it online by going to our [homepage](#) and clicking on "Online Services" or with a check by using the tax payment voucher from the bottom of Form EXT-13.

Please remember that filing a federal request for an extension does not have any bearing on receiving a Montana extension.

A valid Montana extension gives taxpayers until October 15, 2014 to file. Unless taxpayers qualify for the extension because their tax liability is \$200 or less, an extension of time to file is not an extension of time to pay. Late pay penalties and interest begin accruing on April 15 until the tax liability is paid in full.

### Tips to avoid processing delays when filing amended returns

When amending an income tax return, please remember to follow these guidelines in order to avoid a delay in the processing of the return.

1. Complete a new tax return that reflects the corrections being made. The return needs to be on the form that corresponds to the year being amended.
2. Make sure the "Amended Return" box in the upper left hand corner is marked.
3. Make sure the return is signed and includes any applicable third party designee information.
4. Include the following items:
  - Complete amended return
  - New schedules that are being filed for the first time
  - All schedules sent with the original filing
  - AMD Worksheet (this is optional, but it may help us better understand your amendments)

More information about amending individual income tax returns, including detailed instructions, is available on the [AMD Worksheet](#).

## Extended hours at the call center

Anyone who has questions about filing taxes can call the department's call center toll free at (866) 859-2254 or in Helena at 444-6900. Regular call center hours are Monday through Friday, 8 a.m. to 5 p.m.

We will be extending those hours during the last week of tax season. On April 10 and 11, we will be available from 7 a.m. to 6 p.m. On Saturday, April 12, we will be available from 10 a.m. to 2 p.m. And on April 14 and 15, we will be available from 7 a.m. to 8 p.m.

## Approved tax software for 2013

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 [here](#).

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

## Target tax dates

**April 15:** The deadline for...

- Submitting an application for the Property Tax Assistance Program
- Filing individual state income tax returns
- Filing estate and trust income tax returns (Form FID-3)
- Filing partnership returns (Form PR-1)
- Filing disregarded entity returns (Form DER-1) for entities owned by partnerships

## Tax facts

For 2014, as of March 28...

- Total number of individual income tax returns we've processed: 290,691
- Number of individual tax returns we've received electronically: 271,476
- Number of business returns we've received electronically: 19,056
- Number of individual income tax refunds we've issued: 244,286
- Average amount of refunds: \$410.79
- Total amount of refunds: \$100,350,246
- Average number of days it's taken us to issue a refund after receiving an electronic return: 3.4
- Average number of days it's taken us to issue a refund after receiving a paper return: 21

## Contact us

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

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## Montana Department of Revenue | Tax News You Can Use

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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 simply 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. To subscribe, please visit the [newsroom](#) page on our website and click on the "Tax News You Can Use" tab.

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