



Montana Tax News You Can Use

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

Try Electronic Filing for Form FID-3

The Montana Income Tax Return for Estates and Trusts (Form FID-3) can be filed as part of the federal/state electronic filing program. Currently three tax software products have completed testing and have been approved to electronically file the Form FID-3. For a list of approved software vendors for this form as well as other Montana tax forms, see the PDF list of [approved tax software vendors](#) under Online Services > Tax Software on the Department of Revenue website.

Schedules III and IV for Pass-Through Returns

The Schedule III (Montana owner information) is a required schedule to be included with all partnership and S corporation returns. This schedule identifies key information about the owners and helps to establish whether or not they have to file a personal income tax return.

The Schedule IV (Montana composite income tax schedule) only includes owners that are eligible and elect to be included in a composite income tax return. If Schedule IV is included with the return, Schedule III should also reflect the owners that are included in the composite return. In column E of Schedule III, the checkbox should be checked for each owner that is included on Schedule IV even if no composite income tax is due.

If the checkbox in column E is not marked and the owner is included on a composite return, the department's information system may assess pass-through withholding for that owner. **Please verify that the checkbox is marked on Schedule III for all composite filers.**

Routing Number Change for Mountain West Bank

Due to the Mountain West/First Interstate Bank merger, **preparers will need to pay special attention when applying direct deposit information to returns.** Mountain West routing numbers 092001677 and 092901638 have been changed to 092901683.

Keep in mind that along with the routing number, you should **also confirm the account number is accurate.** In some cases both the RTN and ACCT may have changed.

Approved Tax Software for Tax Year 2014

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 it is compatible with our electronic filing system. You can find the latest approval status of each software product and the forms they support [here](#).

For more information, email DORe-services@mt.gov.

Target Tax Dates

April 15 is the deadline for:

- submitting an application for the Property Tax Assistance Program (PTAP)
- 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 2015, as of March 20:

- Total number of individual income tax returns we've processed: 252,354
- Number of individual tax returns we've received electronically: 245,971
- Number of individual income tax refunds we've issued: 214,769
- Average amount of refunds: \$410

As of March 30:

- Number of fraudulent tax returns we've intercepted: 710
- Amount of fraudulent refunds we've prevented: \$784,708

Contact us

Visit us online at revenue.mt.gov; email us at DORCustomerAssistance@mt.gov; or, call us toll-free at (866) 859-2254 or in Helena at (406) 444-6900.



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Edited by [Molly A. Petersen](#)

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

We welcome your suggestions and ideas for articles, as well as your questions and comments.
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Montana Department of Revenue | PO Box 5805 | Helena | MT | 59604