



Dan Bucks
Director

Montana Department of Revenue



Brian Schweitzer
Governor

Requesting a Payment Plan for Your Delinquent Tax Liability

We will be happy to work with you to establish a mutually agreeable payment plan for your delinquent tax liability. To do this, you will need to complete this application to request a payment plan. If we approve your request and payment plan application, you will be able to make regular payments to resolve your tax balance.

Before you begin the application process, we want you to know that payment plans usually are not in a taxpayer's best interest, due to the substantial penalty and interests rates imposed by law. Alternative financing will almost always be to your advantage. Please take this into consideration when determining if a payment plan is right for you.

Here are some things you should know if you decide to work with us to establish a payment plan.

- Typically, a payment plan for individual income tax is required to be set up as direct automatic deduction from a checking or savings account.
- We will consider short term payment plans on past due taxes when other payment options are not available.
- Generally, we do not accept plans for under \$50 per month or for more than one year (12 monthly payments). If you propose to make monthly payments of less than \$50 or to make payments for more than twelve months, we will require a financial statement from you as part of our review prior to accepting your payment plan offer. In such instances a Warrant for Distraint (tax lien) is typically filed to protect the state's interest in the outstanding tax liability.
 - ✓ *A Warrant for Distraint is recorded by the clerk of district court as a judgment, and creates a lien on all of your personal and real property in the county where the property resides. The judgment may adversely affect your credit rating and inhibit your ability to get loans, purchase insurance, and receive security clearances for 10 years or more.*
- As a condition of all payment plans, we require that you do not become delinquent on any other taxes during the term of your payment plan. We will not allow new tax liabilities to be added to your existing payment plan. You are required to pay any new tax balances when due.

To begin the application process, we ask that you complete page 2 of this form, "Request for Payment Plan Application", and submit it to us. Your application may be mailed, e-mailed or faxed.

If you have questions or would like help from our office, please call us at (406) 444-6964. When you call, please have your most recent tax notice available for reference.



Request for Payment Plan Application

Complete this form if you wish to have us consider accepting payments on your tax balance.

Required Information:		
Customer or Account ID:	Tax Type:	
Your Name:	Social Security Number:	
Spouse's Name:	Social Security Number:	
Business Name:	Federal Employer's ID Number:	
Address:		
City:	State:	Zip Code:
Phone Numbers (please check best number for daytime contact):		
<input type="checkbox"/> Home	<input type="checkbox"/> Work	<input type="checkbox"/> Cell

For Individual Income Tax:	
Your Employer:	Job Title:
Spouse's Employer:	Job Title:

It is important to understand that department approval is required for all payment plans. First, we will review your request for payment plan application and account history, to determine the minimum acceptable payments and any other terms that may be included as part of the agreement. If your proposed terms are acceptable, you will receive our comprehensive payment plan application to complete. If we do not agree with your proposed terms, you will receive our minimum acceptable terms for your payment plan plus our comprehensive payment plan application to complete if you agree to meet our terms. In either case, the payment plan application must be completed, signed and returned within 15 days from the date it is mailed to you. Once the payment plan is finalized, we will send you a written agreement that verifies the terms and conditions that we have agreed to.

Here are some things you should know if you decide to work with us to establish a payment plan.

- Payment plans of less than \$50 per month or for longer than 12 months are not typically accepted.
- For individual income tax, payments must be automatic (ACH) deductions from a checking or savings account.
- Penalties and interest will continue to be added and must be included in all payment plans.

Payment Plan Proposal

Please let us know your "proposed" amount for each payment you want to make.

\$ _____

Automatic Payment Information

Please let us know about your preferences for the automatic deduction.

Name of bank _____

Type of account Checking Savings

Frequency of deductions: weekly bi-weekly monthly

Please select a month to start deductions _____

Please select a day of month for the deductions (example: 1st, 15th, 20th) _____

You may submit this form any of the following ways:

Fax: (406) 444-0750

E-mail: dorcollections@mt.gov

Mail: Montana Department of Revenue, PO Box 1712, Helena MT 59604