

## New Property Valuation Assessment System

Development of a new property valuation and assessment system (PVAS) is now underway. The new system will allow greater access to property tax information by the general public and other governmental agencies. The new system also will ensure the reliability and integrity of the state's property tax data and will improve the efficiency of the department's work. The 2005 Montana Legislature appropriated funds to purchase the new system.

Tyler Technologies, Inc. has been selected as the project vendor. Tyler's software system, known as "Orion," is a commercial off-the-shelf (COTS) system. A few configurations to the COTS system will be done to meet Montana's specific needs.

"A successful system implementation is critical. More than \$1 billion in annual property tax collections are at stake," said John Grimm, the PVAS project manager. "Tyler Technologies has been instrumental in helping us meet our needs over the past several years, so we anticipate a positive outcome."

System development efforts began in November 2005. The system is scheduled to be fully implemented in June 2007.

The department's Property Assessment Division currently utilizes five separate systems to perform its day-to-day work. Those systems are: Computer Assisted Mass Appraisal System (CAMAS); Business Equipment and Valuation System (BEVS); Utility Assessment System (UAS); Montana Ownership Database System (MODS), and the Landisc system. The systems are unable to communicate well with each other because they are located on different computer platforms. Also, the aging systems are in danger of not being supported adequately.

## New Procedures for Amended Returns

Do you have an amended individual income tax return and want to know the best way to submit it to us? The following procedures will produce the best result when amending your tax return.

- For the 2005 tax year (this will apply in future years as well): A taxpayer who wishes to amend his or her tax return for the current tax year should submit a new, revised version of the tax return reflecting the amendment(s) to be made. It is important to place a check mark in the box located on the front of the form indicating that the return is being amended.
- For past tax years: A taxpayer who wishes to amend his or her tax return for a past tax year should submit a new, revised version of the tax return reflecting the amendment(s) to be made. Please mark the revised tax return with the word "amended" at the top of the form. Our new Form AMD should be completed and attached to the revised tax return. (Please note that Form 2X, which has been discontinued, may be completed and attached to the revised tax return. However, Form 2X may not be submitted on its own, without a revised tax return.) Only the information from the amended tax return, not from Form AMD or Form 2X, will be entered into our computer system.

These new procedures are a result of the enhanced functionality of our new computer tax system. IRIS allows us to view all versions (original, amended, etc.) of the individual income tax return that are

filed. On our prior individual income tax system, when an amended return was filed, it replaced—or overwrote—the original tax return on the system. This resulted in us losing an important piece of the information trail related to the taxpayer’s return. IRIS, with its enhanced functionality, will help us maintain the complete trail of information and, ultimately, better serve the taxpayer.

We encourage taxpayers to use the new Form AMD. Form AMD is designed to attach to an amended tax return. The form provides an opportunity for taxpayers to calculate the net effect of their adjustments. Form AMD is available on our website at [www.mt.gov/revenue](http://www.mt.gov/revenue) (click on Forms & Resources / Downloadable Forms/ Individual Income Tax Forms).

### Changes to the Form 1099-G

The Department of Revenue issues Form 1099-G to all individuals receiving state individual income tax refunds during the past tax year and who choose to itemize instead of using the standard deduction. Previously, only one Form 1099-G was issued to those taxpayers that filed on a “married, filing separately” basis and the Form 1099-G reflected the net refund issued to both spouses. For example, if the husband overpaid his tax by \$1,000 and his wife had a tax liability of \$400, the 1099-G reflected a refund of \$600.

Effective for refunds issued after October 1, 2005, a separate Form 1099-G will be issued to each individual that received a refund, regardless of the filing status used. This decision was made to reflect the fact that a husband and wife are each considered a “taxpayer” for legal purposes. In the example above, the 1099-G would be issued to the husband only, and would reflect a refund of \$1,000.

This change will have no impact for federal income tax purposes, except for taxpayers that exceed a certain dollar threshold.

Since advance notice was not provided regarding this change, taxpayers who filed on a “married, filing separately” basis may notify the department if they would like to receive a revised Form 1099-G that reflects the net refund issued between October 1 and December 31, 2005. However, all future Form 1099-Gs will be issued to an individual taxpayer. Please keep this in mind when, for example, allocating estimated tax payments on the 2005 Montana individual income tax return.

If you would like a revised Form 1099-G for refunds issued between October 1 and December 31, 2005, please contact Brian Olsen, Individual Income Tax Specialist, at (406) 444-2994 or [bolsen@mt.gov](mailto:bolsen@mt.gov). In addition, please feel free to call our Customer Service Center at (406) 444-6900.

### Assistance for Business Clinics 2006

The Assistance for Business Clinics are developed to assist new and established employers, accountants, bookkeepers and lawyers in constructing a proactive approach to prevent unnecessary claims and/or charges by providing updated reporting of state withholding, Unemployment Tax requirements, minimum wage laws, overtime laws, civil rights laws and federal tax incentives.

There will be presentations from the following agencies:

Department of Labor & Industry: Wage & Hour, Workers' Compensation, Human Rights, Unemployment Insurance Benefits, Unemployment Insurance Tax, Workforce Services – Employer Tax Credits

Department of Revenue: Withholding Tax

U.S. Small Business Administration: SBA Programs

Dept. of Administration: Online State Business

## Clinic Schedule

Registration, 7:30 to 8 a.m.

Opening Remarks, 8 to 8:10 a.m.

Agency Presentations, 8:10 - 11:35 a.m. & 12:25 – 5:00 p.m. (Lunch break varies slightly in larger cities)

## 2006 Schedule

Billings, April 18, at MSU Downtown Campus, \$40 fee.

Sponsored by MSU – Billings. For registration, contact College of Professional Studies, MSU – Billings – Downtown, 214 N. Broadway, Billings MT 59101. The phone number is 896-5890.

Livingston, April 19, at Yellowstone Inn, \$35 fee.

Sponsored by the Job Service (JSEC). For registration, contact Job Service Employer Committee, PO Box 1199, 220 E. Park, Livingston MT 59047. The phone number is 222-0520.

Kalispell, May 3, at Outlaw Hotel, \$45 fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 15 Depot Park, Kalispell MT 59901. The phone number is 758-2800.

Bozeman, May 17, at Best Western Gran Tree, \$35/50\* fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 2000 Commerce Way, Bozeman MT 59715. The phone number is 586-5421.

Helena, May 23, at Red Lion Colonial, \$40/50\* fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 225 Cruise Avenue, Suite A, Helena MT 59601. The phone number is 447-1941.

Glasgow, June 13, at the Cottonwood Inn, \$25/35\* fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, PO Box 832, 23 Highway 2 East, Glasgow MT 59230. The phone number is 228-2222.

Sidney, June 14, at the Elks Lodge, \$25/35\* fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 909 S. Central Avenue, Sidney MT 59270. The phone number is 433-1916.

Miles City, June 15, at the VA Medical Center, \$30 fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 511 Pleasant, Miles City MT 59301. The phone number is 234-2890.

Havre, June 27, at the Great Northern Inn, \$30 fee.

## **Rev-A-News**

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Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, PO Box 308, 518 First Street, Havre MT 59501. The phone number is 265-4383.

Cut Bank, June 28, at Glacier Electric, \$30 fee.

Sponsored by the Chamber of Commerce and JSEC. For registration, contact Job Service (JSEC), 501 E. Main, Cut Bank MT 59427. The phone number is 873-2191.

Butte, September 13, at the Red Lion, \$35 fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 1000 George Street, Butte MT 59701. The phone number is 723-3177.

Lewistown, September 19, at the Yogo Inn, \$25/20\*\* fee.

Sponsored by the Chamber of Commerce and JSEC. For registration, contact Job Service Employer Committee (Janis Duffy), 300 First Avenue North, Lewistown MT 59457. The phone number is 538-8701.

Great Falls, September 20, at the Town House Inn, \$40/50\* fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 710 1st Avenue North, Great Falls MT 59403. The phone number is 761-4434.

Hamilton, October 4, at the Bitterroot Inn, \$35/40\* fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, 105 East Main, Hamilton MT 59840. The phone number is 363-2400.

Missoula, October 5, at the Quality Inn, \$35/45\* fee.

Sponsored by the Chamber of Commerce. For registration, contact Chamber of Commerce, PO Box 7577, 875 East Front Street, Missoula MT 59807. The phone number is 543-6623.

Registration fees are set by the local sponsor to cover facility costs, including lunch. For more information or to register, please contact your local sponsor. Enrollment may be limited, so please register as soon as possible. Send your registration form and check payable to your local sponsor at least two weeks prior to the clinic.

Higher fee prices are indicated for:

\* participants who are not current chamber members

\*\* two or more attending participants