

Rev-A-News

Our DOR is always open to you.

Compliance and Collection

Voluntary Disclosure

From time to time the Department of Revenue receives requests regarding voluntary disclosure of potential tax liabilities. We encourage taxpayers that believe they may have a potential tax liability to contact us, so we can discuss options that may be available to bring the taxpayer into compliance with state tax law. The department's phone number for customer service is (406) 444-6900.

The department also strongly encourages use of the Multistate Tax Commission's (Commission) National Nexus Program. The Commission's National Nexus Program operates an innovative voluntary disclosure program that allows taxpayers to resolve potential tax liabilities simultaneously with multiple states. Through this program, multistate businesses may anonymously approach any or all of the National Nexus Program Member States to propose settlement of potential state sales, use, income and/or franchise tax liabilities arising from past activities within the states. Taxpayers benefit by resolving potential state tax disputes before states issue prior year assessment of taxes, interest and penalties. Multistate resolution saves time and money, and the Commission performs its work at no cost to the taxpayer.

To encourage voluntary compliance through this program, the Commission has adopted a policy where the Commission will not disclose the identities of taxpayers who voluntarily enter into settlements with those states that do not accept the taxpayer's offer.

For more information, please visit the Multistate Tax Commission's web site at www.mtc.gov or call the Commission at (202) 508-3800.

Property Assessment Notices

The Property Assessment Division is currently sending out annual property assessment notices to taxpayers whose property has changed during the past year. These property changes include (but are not limited to) ownership, classification, new construction or destruction. The notice provides taxpayers with the market and taxable values of the property, as well as information on appeal rights.

Taxpayers are urged to review their notices and call their local Property Assessment Division office with any questions or concerns within 30 days. The phone number is provided in the return address area of the notice.

Important note: If a taxpayer waits until an actual property tax bill is received, the opportunity to question or challenge the current tax year valuation will have expired.

Treasury Offset Program Update

Earlier this year, the Department of Revenue submitted about 250 taxpayer accounts to the Treasury Offset Program (TOPS). To date, we have collected almost \$27,000 of federal tax refund monies to apply to outstanding delinquent state individual income tax debts.

We are currently working with the Financial Management Services (FMS) of the Department of Treasury to install and implement electronic data transfer capabilities in our new computer system

(IRIS) that will enable us to submit considerably larger numbers of delinquent accounts for offset of federal tax refunds. We plan to utilize these data transfer capabilities for the 2006 tax season.

Customer Service

Assistance for Business Clinics Offered

Assistance for Business Clinics provide valuable, up-to-date information on tax rules and laws (withholding and reporting), tax credits, personnel issues and other services provided by our department. The clinics are geared to both new and established employers and business owners.

There are 15 Assistance for Business Clinics scheduled throughout the state. In the remaining days of June, clinics will be held in Wolf Point (June 21, Silver Wolf Casino), Glendive (June 22, Eastern Plains Event Center), and Miles City (June 23, Fish, Wildlife and Parks). Please contact the local Chamber of Commerce for registration information.

About the Agency

Career Opportunities

The Department of Revenue posts new job opportunities on Wednesday and Friday each week. Visit our website www.discoveringmontana.com/revenue and go to About the Agency for current job opportunities.