

# 2023 Tax Rebates

HB 192 – Individual Income Tax Rebate  
HB 222 & HB 816 – Property Tax Rebates

## IIT Rebate – What it is

- Rebate of taxes paid in Tax Year 2021
- Based on 2021 filing status
  - Single, HoH, or MFS, max is \$1,250
  - MFJ max is \$2,500
- Limited by amount reported on 2021 Montana Form 2, line 20
  - If line 20 is \$4,000 for MFJ, they get only \$2,500

# IIT Rebate – Qualifications

- Tax Filings and Residency
  - Montana resident for all of 2021 (Jan 1-Dec 31)
  - Filed 2020 *and* 2021 MT Form 2 by 10/17/2022
    - 2020 either part-year or full-year resident
    - 2021 full-year resident
- 2021 Form 2 Line 20 must be greater than \$0
- Can't be claimed as a dependent on another person's 1040 or Form 2

## IIT Rebate – How it works

- No application process
- Auto-generated out of Gentax
- “Where’s My Rebate?” function on TAP
  - Taxpayers can enter tax return and identifying info to verify eligibility/rebate amount

# What's the Property Tax Rebate?

- Rebate of property taxes billed and paid on a taxpayer's principal residence for tax year 2022 and tax year 2023
  - 2022 rebate is based on bill with first due date in November 2022
  - 2023 rebate is based on bill with first due date in November 2023
  - Mobile home owners – first due date of May 2022 for 2022 rebate and May 2023 for 2023 rebate
- Lesser of \$675 or amount billed and paid

# Qualifications for the Property Tax Rebate

- Qualifications for principal residence, taxpayer must have:
  - Owned a MT residence for at least 7 months
  - Lived in this residence for at least 7 months
  - Had property taxes billed on this residence
  - Paid property taxes on this residence
- Types of residences that qualify:
  - Single-family home
  - Apartment
  - Condo
  - Trailer
  - Manufactured home
  - Mobile home

# Who can and can't claim a rebate

## **CAN**

- Individual who owned and lived in a home for at least 7 months during the rebate year
- Personal representative of a deceased person who owned and lived in a home for at least 7 months during the rebate year
- Trustee of a grantor revocable trust if the grantor meets the qualifications

## **CAN'T (not exhaustive)**

- Entities (LLC or corporations)
- Renters
- Landlords (for their rental properties)
- Nonresidents

# How to Claim the Property Tax Rebate

- Taxpayers must apply for this rebate
- File on TAP or on the paper form
- 2022 Rebate filing period - between Aug 15 – Oct 1, 2023
- 2023 Rebate filing period - between Aug 15 – Oct 1, 2024
- Rebates can't be issued after the filing period ends



# What is needed to claim the Property Tax Rebate

- Physical address of the principal residence
- Geocode of the principal residence
- Amount of property taxes paid on the principal residence's property tax bill
- Names and SSNs of the taxpayer, spouse and dependents as reflected on the income tax return
- Bank account and routing number or mailing address of where you would like your rebate to be sent
- Letter ID on the notice we mailed them (not required, but helpful)

## Geocode

- 17-digit number used to identify a property
- Do not use the geocode or property number found on the property tax bill!
- Geocode:

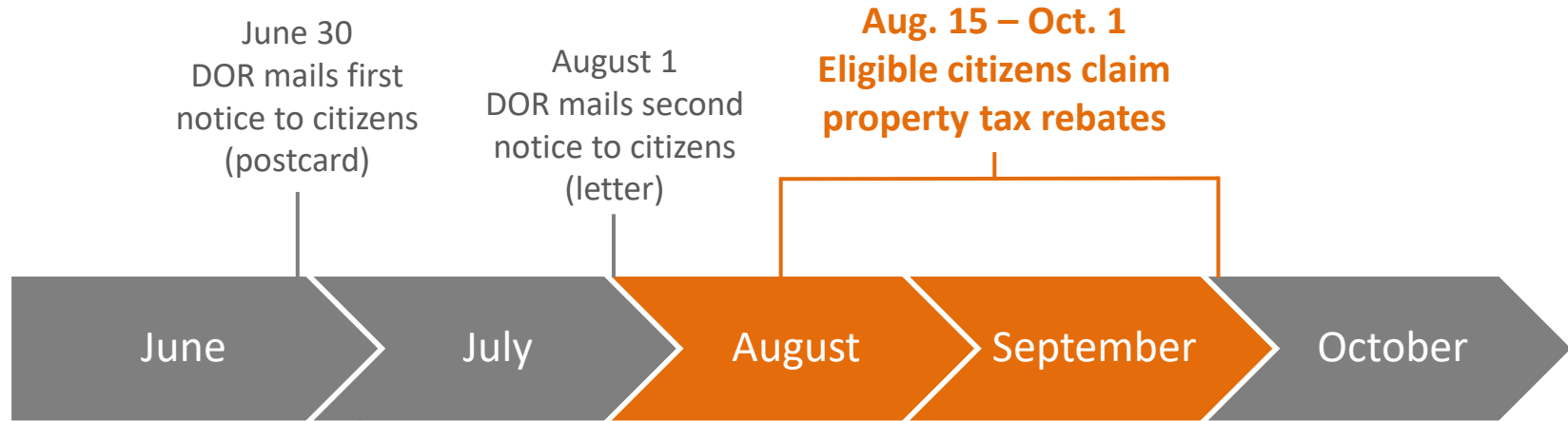
<http://svc.mt.gov/msl/mtcadastral>

– Select 2022 from dropdown menu

# Property Tax Rebate – Items of Note

- Notice for 2022 Property Tax Rebate will be mailed in June (letters in July)
- False or fraudulent filing penalties - 300% of the rebate claimed with 5% interest on the amount of the rebate plus additional penalty of 12% a year
- Taxpayer has appeal rights – 45 days from the date the notice was sent

# Property Tax Rebate – Public Outreach



June 30  
DOR mails first  
notice to citizens  
(postcard)

August 1  
DOR mails second  
notice to citizens  
(letter)

**Aug. 15 – Oct. 1**  
**Eligible citizens claim**  
**property tax rebates**

June

July

August

September

October

July 6 - 26  
DOR communicates rebate  
information at more than 50  
public meetings across the  
state (part of Property  
Assessment Town Halls)

#### Other Outreach Activities:

- Website: [getmyrebate.mt.gov](http://getmyrebate.mt.gov)
- Press releases
- TV and digital video ads
- Newspaper and radio ads
- Social media
- Posters at community locations
- In-person assistance at field offices
- Call center



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DEPARTMENT OF  
**REVENUE**

# The Rebates – What They Have in Common

- Not subject to MT income tax (federal?)
- Subject to offset if taxpayer has state debt
- TAP functionality
  - IIT – “Where’s My Rebate?”
  - Property Tax – application & “Where’s...”

# The Rebates – FAQs & Other Resources

- [GetMyRebate.MT.gov](https://www.getmyrebate.mt.gov)
  - Updated list of FAQs
- DOR Call Center – 406.444.6900
- [TransAction Portal \(TAP\)](#)
  - “Where’s My Rebate?”
    - IIT Rebate – 6/15/2023
    - Property Tax Rebate – 8/15/2023

# Get social with us!



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