



## Extended Property Tax Assistance Program for Individuals and Business Entities

*See instructions on reverse side*

The Montana Legislature provided a program that allows a reduction in the tax rate for those residential properties that experienced a substantial increase in value due to the statewide reappraisal. It is important that you return this form, including all supporting documentation, to us by 11/18/2009 in order for us to determine if you qualify to receive assistance in tax year 2009.

(List Owner(s) Name(s) and Mailing Address Below)

County \_\_\_\_\_

\_\_\_\_\_

Geocode \_\_\_\_\_

\_\_\_\_\_

Legal Description \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**To qualify, you have to be able to answer "Yes" to all three of the following questions. Please check your answers below.**

**Owning the Dwelling:** Did you own this residential dwelling as of December 31, 2008?  Yes  No

**Occupying the Dwelling:** Was this residential dwelling, either by itself or in combination with no more than one other residential dwelling in Montana, occupied for at least 7 months during calendar year 2008?  Yes  No

**Total Household Income:** Was your total household income less than \$75,000 for 2008?  Yes  No

If you are applying as an individual:

List your total household income for 2008 \$ \_\_\_\_\_ (Please provide a copy of your 2008 federal income tax return. If you didn't file a 2008 federal income tax return, you have to supply other proof of income, for example: your social security statement).

Please mark this box if you are not required to file a federal income tax return and state the reason:

\_\_\_\_\_  
\_\_\_\_\_

If you are applying on behalf of a business entity:

Please provide information for each person who is a trustee or controls 25% or more of the entity.

Name (Last, First, MI)	FEIN/SSN	% of Ownership	Total Household Income
			\$
			\$
			\$
			\$

**Please provide us with the following information if the structure on this property is a multi-unit dwelling.**

How many total dwelling units are in the structure? \_\_\_\_\_

**Please sign and date below if you believe that you qualify for a tax rate reduction.**

Under penalty of law, I affirm that I continue to own the same residential property I owned as of December 31, 2008, and that the occupancy and income information provided with this form is complete, true and correct.

Signature \_\_\_\_\_ SSN \_\_\_\_\_

FEIN \_\_\_\_\_

Name of Spouse \_\_\_\_\_ SSN \_\_\_\_\_

FEIN \_\_\_\_\_

Phone Number \_\_\_\_\_ Date \_\_\_\_\_

Mail completed form (including documentation) to:  
**Montana Department of Revenue  
P.O. Box 6169  
Helena, MT 59604-6169**

**Department use only:**

Application granted  Tax Rate for 2009 = \_\_\_\_\_

Application denied  Tax rate for 2009 = 2.93%

## **Instructions for the Extended Property Tax Assistance Program for Individuals and Business Entities**

### **Owning the Dwelling**

In order to qualify for this program, you are required to have owned the residential dwelling as of December 31, 2008.

### **Occupying the Dwelling**

In order to qualify for this program, you are required to have occupied the residential dwelling, either by itself or in combination with no more than one other residential dwelling in Montana, for at least 7 months during calendar year 2008.

For multi-unit dwellings, the owner or person or persons controlling at least 25% interest in the multi-unit structure must actually occupy one of the units in the structure, in order for the unit to qualify.

### **Total Household Income**

Total household income is the sum of the income of all members of the household plus the income of all other persons who are owners of the property. It isn't necessarily the adjusted gross income as listed on your federal income tax returns, though in many instances it may be one and the same. Income includes income from all sources, including net business income and otherwise tax-exempt income of all types; but it does not include social security paid directly to a nursing home. Income includes social security income paid to any owners of the property and to any members of the household. If self-employed, net business income is described as gross income less ordinary expenses, but before deducting depreciation or depletion or both.

All tax return or income information will be held confidential by the department. We will notify you in writing of our decision. The decision is subject to appeal (15-7-102 and 15-15-102, MCA).

### **Business Entities**

A business entity is described as a corporation, fiduciary, or pass-through entity, as those terms are defined in 15-30-2101, MCA; and an association, joint-stock company, syndicate, trust or estate, or any other nonnatural person.