



2012 Extension Payment Worksheet

15-30-2604, MCA

Your First Name and Middle Initial	Last Name	Social Security Number
Spouse's First Name and Initial	Last Name	Spouse's Social Security Number


You may not need to complete this worksheet if you meet certain criteria. Please see the instructions before you begin.

Complete lines 1 through 9 to determine your 2012 filing extension payment.

1. Enter 100% of your 2011 tax liability, as reported on your 2011 Form 2, line 54; Form 2M, line 47 or Form 2EZ, line 15.....	1.		
2. Enter your total tax liability from your 2012 Form 2, line 54; Form 2M, line 47 or Form 2EZ, line 15. If you are not able to determine your 2012 tax liability, enter the amount from line 1 above on line 4, then go to line 5.....	2.		
3. Multiply line 2 by 90% (0.90)	3.		
4. Enter the smaller of line 1 or line 3.....	4.		
5. Enter the amount of any 2012 Montana income tax withheld and/or mineral royalty tax withheld that is reported on federal Form(s) W-2 and 1099. (Include any tax withheld by an S corporation or partnership reported to you on Montana Schedule K-1.).....	5.		
6. Enter the amount of your 2012 estimated tax payments. (Include in this amount, when applicable, your 2011 overpayment that was credited to 2012.)...6.	6.		
7. Enter the amount of your 2012 refundable credits. (This includes your elderly homeowner/renter credit, film employment production credit, film qualified expenditures credit, Insure Montana credit or temporary emergency lodging credit.).....	7.		
8. Add lines 5, 6, and 7. This is your total payments and offsets.	8.		
9. If line 8 is greater than line 4, enter zero. You do not have to make an extension payment. If line 8 is less than line 4, subtract line 8 from line 4. This is the amount that you owe on or before April 15, 2013, to receive an extension to file your tax return.	9.		

Form-IT Montana Individual Income Tax Payment Voucher

Please use this voucher to ensure proper credit of your payment. Also, write your social security number and tax year on your check.
Why not e-pay? See your options at revenue.mt.gov.

<input type="checkbox"/>	1. Current Year												
<input type="checkbox"/>	2. Estimated	Name _____											
<input checked="" type="checkbox"/>	3. Extension	Phone Number _____											
<input type="checkbox"/>	4. Amended	 <small>*12AL0101*</small>	5. Period Ending Date 12 31 2012										
		Department of Revenue PO Box 6309 Helena, MT 59604-6309	6. SSN <table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> 										
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Form EXT-12 Instructions

New! Beginning in tax year 2012, a taxpayer that has a tax liability of \$200 or less will receive an automatic six month extension to file and pay. However, if the tax is not paid on or before the extended due date, penalty and interest must be added to the tax due from the original due date of the return.

Do I need to complete this worksheet?

You do not need to complete this worksheet if any of the following apply to you:

- **New!** Your 2012 tax liability as reported on your 2012 Form 2, line 54; Form 2M, line 47 or Form 2EZ, line 15 is \$200 or less.
- You paid 100% of your 2011 tax liability as reported on your 2011 Form 2, line 54; Form 2M, line 47 or Form 2EZ, line 15 through withholding and/or estimated tax payments.
- You paid at least 90% of your 2012 income tax liability as reported on your 2012 Form 2, line 54; Form 2M, line 47 or Form 2EZ, line 15 through withholding and/or estimated tax payments.
- You are a first time filer.
- You had zero or negative taxable income for 2011.

How can I get an extension of time to file my Montana income tax return?

You can be granted an automatic extension of time of up to six months for filing your Montana income tax return if:

- **New!** Your 2012 tax liability is \$200 or less.
- You paid 100% of your 2011 Montana income tax liability through your estimated tax payments, your withholding, or a combination of both by April 15, 2013.
- You paid at least 90% of your 2012 Montana income tax liability through your estimated tax payments, your withholding, or a combination of both by April 15, 2013.
- You are a first time filer.
- You had zero or negative taxable income for 2011.

You do not need to apply for a federal extension in order to receive a Montana extension.

I have a valid Montana extension but did not pay my entire 2012 income tax liability by April 15, 2013. Am I subject to penalties and interest because I paid late?

You may be.

If you qualify for an extension because your 2012 tax liability is \$200 or less, you also qualify for an extension to pay and will not be subject to penalties and interest if you

pay your 2012 income tax liability by the extended due date of the return.

If you qualify for an extension for any other reason, but you have not paid your entire 2012 income tax liability by April 15, 2013, you are relieved of the late file penalty but you are not relieved of the late payment penalty and interest on your outstanding Montana income tax liability.

If you do not pay the full amount of your 2012 income tax liability by April 15, 2013, you will be charged a late payment penalty. This penalty is 1.2% per month or fraction of a calendar month on the unpaid tax. This penalty cannot exceed 12% of your tax due.

If you do not pay your tax liability by April 15, 2013, you will be charged interest at a rate of 8% per year, accruing daily and beginning on the due date of your return and continuing until your tax is paid.

How can I make an extension payment?

You will need to complete this form to determine the amount of your extension payment. If you have more than \$1 on line 9, please pay that amount on or before April 15, 2013. If you are a fiscal year taxpayer, your payment is due on or before the 15th day of the fourth month after the close of your tax year.

- **Pay electronically.** You can pay your extension payment electronically by e-check or credit card. Please visit our website at revenue.mt.gov under Online Services. There is no fee for an e-check, but a small fee is applied for a credit card payment.
- **Pay by personal check, money order, or cashier's check.** If you are paying by personal check, money order, or cashier's check, please complete the Montana Individual Income Tax Payment Voucher on the previous page. Make your check payable to the Montana Department of Revenue. Please remember to sign your check, and write your social security number and "Tax Year 2012-EXT" on the memo line. Mail your payment and payment voucher to the following address:

Montana Department of Revenue
PO Box 6309
Helena, MT 59604-6309

Administrative Rules of Montana: 42.15.316

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900).