Montana Property Tax Rebate Extension Request

Senate Bill 542 authorizes the Department to grant an extension of the October 1, 2025, application deadline if you establish good cause for missing the deadline. It is your responsibility to request this extension and to prove that good cause existed. The Department's authority to consider late applications or good cause requests expires on December 1, 2025.

You can make this request by submitting a detailed explanation of why you are entitled to a good cause extension and a completed Montana Property Tax Rebate Claim (Form MPTR24). These documents can be e-mailed to the Department of Revenue at DORObjections@mt.gov or mailed to Montana Department of Revenue, DOR Objections, PO Box 7149, Helena, MT 59604-7149.

We will not process requests filed after December 1, 2025. Any extension request you mail to us must be postmarked by December 1, 2025. Requests that are incomplete (e.g. do not include a good cause explanation or a completed rebate application form) will also not be processed.

Good cause means that there were circumstances beyond your reasonable control that prevented you from timely filing a rebate application. Each request is considered on a case-by-case basis, but some examples of good cause are:

- You mailed or electronically filed the application on time;
- The delay or failure was caused by:
  - erroneous information provided by a DOR;
  - the death or extended serious illness of the taxpayer, the taxpayer's spouse or child;
  - the destruction (by fire or other casualty) of the taxpayer's residence; or
- You were unable, for reasons beyond your control, to obtain the necessary records to complete the rebate application.

Misplacing the rebate application or the Department's rebate letters or simply forgetting about the rebate application period **are not** examples of good cause. Other examples of what does not constitute good cause include:

- forgetfulness or inadvertence on your part, your spouse, or your tax preparer/accountant;
- advice provided by a professional tax preparer, attorney, or accountant;
- religious, political, or philosophical reasons;
- failing to secure the proper forms; or
- ignorance of the law.

MONTANA DEPARTMENT OF REVENUE

2024 Montana Property Tax Rebate Claim

Form MPTR24
V1 6/2025

Clear Form

Extension Request

Part I – Taxpayer Information

First Name and Initial ______________ Last Name ______________ SSN

Spouse's Name and Initial ______________ Last Name ______________ SSN

Part II – Rebate Contact Information

Enter the mailing address that you would like your property tax rebate check sent to upon approval. **(Required)**

Street ______________ Phone ______________

City ______________ State ______ ZIP ______________

Email

☐ Mark this box if you are claiming the property tax rebate on behalf of a deceased taxpayer.

Date of Death M M D D Y Y Y Y Personal Representative Name ______________

Part III – Principal Residence and Rebate Information

Enter the geocode for your principal residence **(Required)** __ - ____ - __ - _ - __ - __ - ____

Is this still your principal residence in 2025? ☐ Yes ☐ No

Select one of the following boxes to determine the amount of your rebate:

☐ I paid $400 or more in property taxes on my principal residence in 2024. Your 2024 Property Tax Rebate is $400**.**

☐ I paid less than $400 in property taxes on my principal residence in 2024.
Enter the amount of property taxes you paid in 2024 less than $400.
This is your 2024 Property Tax Rebate. $

Part IV – Attestations and Signature

To qualify for the 2024 Property Tax Rebate, you must attest to each statement below by checking the boxes.
If you cannot attest to ***all*** the statements below, you do not qualify for the rebate.

☐ **I owned my principal residence for 7 months or more in 2024.**

☐ **I lived in my principal residence for 7 months or more in 2024.**

☐ **I paid property tax on my principal residence in 2024.**

I declare under penalty of false swearing the information provided in this application is true, correct, and complete.

Signature ______________ Date ______________

2024 Montana Property Tax Rebate Claim Instructions

Purpose. This form is for eligible taxpayers to file a claim for the 2024 Property Tax Rebate. You can use this form if you are unable to file for your property tax rebate online through our TransAction Portal at getmyrebate.mt.gov.

The rebate is either the amount of Montana property tax billed and paid on your principal residence for 2024, or $400, whichever is lower.

Senate Bill 542 provides property tax relief to eligible Montana taxpayers. This rebate is only available to individuals, trustees of grantor revocable trusts, and personal representatives on behalf of qualifying deceased taxpayers who owned and lived in a principal residence.

A principal residence is a Montana property that the owner lived in for at least seven months during tax year 2024. The rebate is based on the property taxes billed and paid as reflected on the 2024 property tax bill of the principal residence. Only one rebate per household is permitted.

Property owned by any other entity, such as an LLC, corporation, or nonrevocable trust, is not eligible for the rebate. If your property is owned by an entity, do not complete or send in this form.

Before getting started. The following information is required to file this form:

- names and Social Security number(s) of you and your spouse,
- geocode of your principal residence in 2024,
- amount of property taxes paid as reflected on the 2024 principal residence's property tax bill, and
- mailing address of where you would like your rebate to be sent.

We will deny your claim if you do not provide the required information on this form.

Finding Your Geocode. A geocode is a 17-digit code that identifies your property. You can find your geocode using the Montana State Library's Montana Cadastral website at cadastral.mt.gov. Click Ok. Under the Search menu, click Owner. Select your county from the drop-down menu and enter your last name or the last name of the person listed on the property tax record in the Owner Name section and click on the "Search" button. Click on your property. Under the Property Information section, select Tax Year "2024". Your geocode is listed under your Property Address.

You may get several results in your search. Make sure to select your principal residence from the search results. For more information in locating your geocode, please visit our website at getmyrebate.mt.gov.

Part I. Taxpayer Information

Enter your name, your spouse's name, and Social Security Number(s).

A principal residence held in a grantor revocable trust is eligible for the rebate if the grantor meets the qualifications for the rebate. If the principal residence is held in a grantor trust, enter the name and Social Security Number of the grantor.

Part II. Rebate Contact Information.

Mailing address. Enter the address where you receive your mail. This is where we will mail your rebate and any additional correspondence.

Phone number and email address. Providing your daytime phone number and email address may help speed the processing of your rebate claim. We may have questions about items on your rebate claim and if you are able to answer our questions over the phone or by email, we may be able to continue processing your rebate claim without mailing you a letter.

Deceased taxpayer. A taxpayer who died in 2024 may be eligible to claim the rebate. If you are filing for a rebate on behalf of a deceased taxpayer, enter the deceased taxpayer's name and information in Part I (Taxpayer Information). Mark the box indicating the taxpayer is deceased, enter the date of death, and the name of the deceased taxpayer's personal representative. The deceased taxpayer must have owned and lived in the principal residence for at least seven months in addition to paying the property taxes on the residence. Attach federal Form 1310 identifying the personal representative. A surviving spouse requesting a rebate on behalf of a deceased taxpayer must also complete federal Form 1310 to request a rebate if the spouse is not listed as an owner on the property tax bill or did not file jointly or separately on the same form on the most-recently filed Form 2.

Part III. Principal Residence and Rebate Information

Geocode. Enter your geocode exactly as it appears on your property record in cadastral, including all numbers and any letters. You may copy and paste your geocode directly from cadastral into this field. Mark the Yes or No check box if the geocode is still your principal residence in 2025.

Property tax paid. Your property tax rebate is based on the amount of property tax you were billed and paid for 2024. If you paid $400 or more in property taxes on your principal residence in the 2024 tax year, mark the first box. Your 2024 Property Tax Rebate will be $400. If you paid less than $400 in property taxes on your principal residence in the 2024 tax year, enter the amount of property taxes you paid in 2024 less than $400. This will be your 2024 Property Tax Rebate. Be sure to use both halves of your property tax bill when calculating the amount of your rebate.

Part IV. Attestations and Signature

Attestations. To qualify for the 2024 Property Tax Rebate, you must attest to each statement. If you cannot attest to all these statements, you do not qualify for a rebate. Do not complete or send in a form.

Signature. If your principal residence is held in a grantor revocable trust, the grantor of the revocable trust signs the form on behalf of the trust. If your principal residence is not held in a grantor revocable trust, sign your name at the bottom of the form.

False or fraudulent claim. Filing a claim for the Property Tax Rebate using false or fraudulent information can result in criminal prosecution as well as a penalty of 300% of the rebate claimed with 5% interest on the amount of the rebate plus additional penalty of 12% a year.

Denied claim. If your claim is denied, you may appeal the denial. Your request must be in writing and include the reason(s) you disagree with our determination. You can use Form APLS101F or send in a separate written statement. You must file your request within 45 days of the date on the denial notice. You will receive a final decision in writing regarding your claim. More information about how to request an informal review of a department decision may be found on our website at revenue.mt.gov or in the Form APLS101F instructions.

Missed October 1, 2025, deadline.
The department may grant an extension of time for you to file a rebate claim if you establish good cause for missing the October 1 deadline. An extension request must be in writing and be postmarked by December 1, 2025. When submitting this request, you must include a written explanation justifying that you had a legitimate reason for missing the deadline.

"Good cause" means that you exercised ordinary business care and prudence but were nevertheless unable to file a rebate claim between August 15 and October 1, 2025. The following are examples of what does not constitute good cause: (a) forgetfulness; (b) your failure to secure the proper forms or gather the relevant information; or (c) the taxpayer started to prepare a rebate application and did not complete it and failed to contact our office for assistance.

More information about how to request a good cause extension may be found on our website.

Filing this form

Paper-filed claims may take up to 90 days to process. Filing your rebate claim online through our TransAction Portal at getmyrebate.mt.gov allows for faster processing of your rebate claim.

The due date for the 2024 Property Tax Rebate claim form is October 1, 2025. This form must be postmarked by October 1, 2025. Unless granted an extension, we cannot accept claims for the 2024 Property Tax Rebate after this date.

Use blue or black ink to complete this form.
Mail your form to:

Montana Department of Revenue
ATTN: Property Tax Rebates
PO Box 5805
Helena, MT 59604-5805

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired. Email us at DORHelp@mt.gov.