



Memo

Date: January 14, 2026

To: MeF Vendors

From: Montana Department of Revenue

Subject: Tax Year 2025 Opening Date

The Montana Department of Revenue is participating in the controlled launches for Filing Season 2026 regarding Tax Year 2025 submissions, and will be open with the IRS on Monday, January 26, 2026. The Department is accepting submissions for:

E-File

- Individual Income Tax
 - Week 1 Controlled Launch January 14 – 16, 2026
 - Week 2 Controlled Launch January 20 – 23, 2026
 - Production open January 26, 2026
- Corporate Income Tax – January 13, 2026
- Pass-Through Entities – January 13, 2026
- Estate/Trust/Fiduciary – January 18, 2026

You will not be authorized to submit returns until you've completed development and testing. Please contact the MeF Testing Coordinators at DORMeFTest@mt.gov if you have any questions or concerns.

If you need to make any changes to your LOI, please submit an amended LOI for review and approval to DORe-Services@mt.gov.