**Montana Individual LOI - Federal Forms Requirement**

Montana included the requirement to include or attach federal forms to help save time and money processing tax returns. When the federal information is not attached, the department must submit a request to the taxpayer for the federal documentation. This problem results in refund delays and delays processing tax returns.

In many cases, the incoming federal return sent in with the Montana return is sufficient. If any of the federal forms/documents listed in the Montana LOI are used to generate amounts applied to the Montana return and they are not supported by the IRS e-file program; Montana requires the supporting federal document or form attached to the return.

Please contact [timwilson@mt.gov](mailto:timwilson@mt.gov) if you have any questions.

Thank you,

Tim

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