

2021 Montana Individual Income Tax Return

Form 2

Page 1

For the year Jan 1 - Dec 31, 2021, or the tax year beginning 09092099 and ending 09092099

First name and initial Last name Social Security Number Deceased? Date of death

XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX 99999999 09092099

Mark if this is an amended return. Spouse's first name and initial Last name Spouse's Social Security Number Deceased? Date of death

XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX 99999999 09092099

Current mailing address City State ZIP Code + 4

(See page 2) XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XX 99999999

Filing Status: 1 Single, 3 Head of household, 4 Married filing jointly. Residency Status: 1 Resident full-year, 2 Nonresident full-year, 3 Resident part-year. Mark only one box.

Dependents: First name, Last name, Social Security Number, Relationship, Mark if disabled. (Table with 5 rows of dependent information)

Exemptions: a Yourself, b Spouse, c Enter the total number of dependents. This is your total number of exemptions.

Federal Income: 1 Wages, salaries, tips, etc. Include federal Form(s) W-2. 2a Tax-exempt interest, 3a Qualified dividends, 4a IRA distributions, 5a Pensions and annuities, 6a Social Security benefits.

7 Capital gain or (loss). Attach Schedule D if required. If not required, mark here. 8 Other income from Schedule 1, line 10. 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.

10 Adjustments to income from Schedule 1, line 25. 11 Subtract line 10 from line 9. This is your Federal Adjusted Gross Income.

12 Montana additions. 13 Montana subtractions. 14 Montana Adjusted Gross Income. Add lines 11 and 12, then subtract line 13.

15 Standard or itemized deductions. Mark this box and include page 7 if you elect to itemize.

16 Exemptions. Multiply \$2,580 by your total number of exemptions.

17 Taxable income. Subtract lines 15 and 16 from line 14. If zero or less, enter 0.

18 Tax liability before credits. 19 Nonrefundable credits. Do not enter an amount larger than line 18.

20 Tax after nonrefundable credits. Subtract line 19 from line 18.

21 Montana tax withheld on Forms W-2 and 1099. 22 Other payments and refundable credits. 23a Earned Income Tax Credit. Enter your federal EITC. 23b Multiply line 23a by 3% (0.03) and enter the result.

24 Contributions, penalties, and interest. 25 Total payments. Add lines 21, 22, and 23b, then subtract line 24.

26 If line 25 is less than line 20, subtract line 25 from line 20. This is your TAX DUE. Pay online at https://tap.dor.mt.gov or make checks payable to Montana Department of Revenue.

27 If line 25 is more than line 20, subtract line 20 from line 25. This is your TAX OVERPAID.

Go to Page 2 to complete your return and claim any refund.

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Filing Status 2a Payment ScheduleIf your filing status is 2a, you **must complete** this schedule **only if** there is an amount on page 1, line 26, **and** on page 1, line 27.

Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

1	Enter the amount from line 26, tax due	1	999999999	00
2	Enter the amount from line 27, tax overpaid	2	999999999	00
3	Subtract line 2 from line 1, enter the result but not less than zero	3	999999999	00
4	Subtract line 1 from line 2, enter the result but not less than zero	4	999999999	00

This is your net amount due.**This is your net overpayment.**

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

		A		B
1	Enter your overpayment from page 1, line 27 or from the Filing Status 2a Payment Schedule, line 4	1	999999999	00 999999999 00
2	Amount from line 1 you want applied to your 2022 estimated tax	2	999999999	00 999999999 00
3	Amount from line 1 you want deposited into a 529 or 529A account (See page 12)	3	999999999	00 999999999 00
4	Subtract lines 2 and 3 from line 1. This is your REFUND ▶	4	999999999	00 999999999 00

If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below.

If the direct deposit option is available and you wish to use it, provide your bank account information, and sign your return below.

**Your
Direct
Deposit
Account**

RTN# 999999999 ACCT# 999999999999999999

If using direct deposit, you are required to mark one box. ☒ Checking ☒ SavingsIf this deposit is going to an account located outside of the United States or its territories, mark this box. ☒**REQUIRED****Signature, Paid Preparer, and Third-Party Designee**

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature is required.

Spouse's signature

<input checked="" type="checkbox"/>		Date	09092099	<input checked="" type="checkbox"/>		Date	09092099
Taxpayer daytime phone number		999 999 9999					

Paid preparer's signature

	Preparer's PTIN	Firm's FEIN	
	P99999999	999999999	<input checked="" type="checkbox"/> Mark if paid preparer is also a Third-Party Designee.
Preparer daytime phone number		999 999 9999	

☒ Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone number 999 999 9999

**Farming business net operating loss carryback waiver.** Mark this box if you do not want to carry back your 2021 farming business net operating loss.**Amended Return Information**

Mark the appropriate box.

☒ a NOL carryback
☒ b Federal audit
☒ c Amended federal return
☒ d Filing status
☒ e Other

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule	Line or Box	Reason
XXXXXXXXXXXXXXXXXXXX	999999	XX
XXXXXXXXXXXXXXXXXXXX	999999	XX
XXXXXXXXXXXXXXXXXXXX	999999	XX
XXXXXXXXXXXXXXXXXXXX	999999	XX
XXXXXXXXXXXXXXXXXXXX	999999	XX
XXXXXXXXXXXXXXXXXXXX	999999	XX



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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85

Form 2-Page 3-2021

Social Security Number

999999999

Schedule 1 (federal Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

Enter your additional income and adjustments to income from Form 1040, Schedule 1

Additional Income

Adjustments to Income

1 Taxable refunds, credits, or offsets of state and local income taxes

2a Alimony received

2b Date of original divorce or separation agreement

3 Business income or (loss). Include federal Schedule C.

4 Other gains or (losses). Include federal Form 4797.

5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E.

6 Farm income or (loss). Include federal Schedule F.

7 Unemployment compensation

8 Other income.

8a Net operating loss

8b Gambling income

8c Cancellation of debt

8d Foreign earned income exclusion from Form 2555

8e Section 461(l) excess business loss adjustment

8x Other income from Form 1040, Schedule 1 lines 8e through 8n, 8p, and 8z

9 Total other income. Add lines 8a through 8x.

10 Combine lines 1 through 7 and 9. Enter here and on page 1, line 8.

11 Educator expenses

12 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106.

13 Health savings account deduction. Include federal Form 8889.

14 Moving expenses for members of the Armed Forces. Include federal Form 3903.

15 Deductible part of self-employment tax. Include federal Schedule SE.

16 Self-employed SEP, SIMPLE, and qualified plans

17 Self-employed health insurance deduction

18 Penalty on early withdrawal of savings

19a Alimony paid

19b Recipient's SSN

19c Date of original divorce or separation agreement

20 IRA deduction

21 Student loan interest deduction

22 Reserved for future use

23 Archer MSA deduction

24 Other adjustments. List types and total amount.

25 Add lines 11 through 24. Enter the total on page 1, line 10.

Montana Medical Savings Account (MSA) Schedule

If you have an MSA, you must report your beginning and ending balance each year.

1 Beginning balance. If this is a new account, enter 0.

2 Total contributions for the year

3 Earnings from the account: interest, dividends, capital gains, etc.

4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5)

5 Ending balance. Enter your ending balance as shown on your year-end account statement.

1 Total withdrawals made during the year

2 Withdrawals for eligible expenses (See instructions)

3 Nonqualified withdrawals. Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6.

4 Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)

5 Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3.

6 Penalty. Multiply line 5 by 10% (0.10) and include the total on Contributions, Penalties, and Interest Schedule, line 5 (See page 11)

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Montana Additions Schedule

Enter your additions to Federal Adjusted Gross Income on the corresponding lines.

General Additions
Savings Accounts
Business Additions
Retirement
Total

- 1 Recovery of federal income tax deducted in 2020 (See worksheet below)
- 2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income
- 3 Interest and mutual fund dividends from state, county, or municipal bonds from other states
- 4 Dividends not included in Federal Adjusted Gross Income
- 5 Adjustment for smaller federal estate and trust taxable distributions
- 6 Montana medical savings account nonqualified withdrawals (See page 3)
- 7 First-time home buyer savings account nonqualified withdrawals
- 8 Allocation of compensation to spouse in sole proprietorship
- 9 Federal net operating loss deduction
- 10 Dependent care assistance credit adjustment
- 11 Farm and ranch risk management account taxable distributions
- 12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1
- 13 Title plant depreciation and amortization
- 14 Other additions. Specify: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.
- 16 Addition to taxable Social Security benefits (See page 6)
- 17 Add lines 15 and 16, and enter the total on page 1, line 12

This is your total additions to Federal Adjusted Gross Income.

A

B

1	999999999	00	999999999	00
2	999999999	00	999999999	00
3	999999999	00	999999999	00
4	999999999	00	999999999	00
5	999999999	00	999999999	00
6	999999999	00	999999999	00
7	999999999	00	999999999	00
8	999999999	00	999999999	00
9	999999999	00	999999999	00
10	999999999	00	999999999	00
11	999999999	00	999999999	00
12	999999999	00	999999999	00
13	999999999	00	999999999	00
14	999999999	00	999999999	00
15	999999999	00	999999999	00
16	999999999	00	999999999	00
17	999999999	00	999999999	00

Recovery of Federal Income Tax Deducted in 2020

Worksheet

If you chose the standard deduction in 2020, your refund is not taxable. Do not complete this worksheet.

- 1 Enter your total federal taxes paid in 2020 as reported on your 2020 Form 2, Itemized Deductions Schedule, lines 4a through 4d
- 2 Enter the federal income tax refund you received in 2021
- 3 Enter any refundable credits claimed on your 2020 federal Form 1040
- 4 Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid.

If the result is zero or less, stop here. Your federal refund is not taxable.

- 5 Enter the amount reported on your 2020 Form 2, Itemized Deductions Schedule, line 4
- 6 Enter the federal income taxes included on line 16 of your 2020 federal Form 1040
- 7 Subtract line 4 from line 1 and enter the result here, but not less than zero
- 8 Subtract line 7 from line 5
- 9 Subtract line 6 from line 5
- 10 Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.

If the result is zero or less, stop here. Your federal refund is not taxable.

- 11 Enter the amount reported on your 2020 Form 2, Itemized Deductions Schedule, line 19
- 12 Enter your Montana Adjusted Gross Income from 2020 Form 2, page 1, line 14
- 13 Calculate the 2020 standard deduction:
 - If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,130 or more than \$4,790.
 - If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,260 or more than \$9,580.
- 14 Subtract line 13 from line 11

If the result is zero or less, stop here. Your federal refund is not taxable.

- 15 If your 2020 taxable income was less than zero, enter your 2020 taxable income as a negative number. Otherwise enter 0.
- 16 Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on the Additions Schedule, line 1.

This is your recovery of federal income tax deducted in 2020.

	A		B	
1	999999999	00	999999999	00
2	999999999	00	999999999	00
3	999999999	00	999999999	00
4	999999999	00	999999999	00
5	999999999	00	999999999	00
6	999999999	00	999999999	00
7	999999999	00	999999999	00
8	999999999	00	999999999	00
9	999999999	00	999999999	00
10	999999999	00	999999999	00
11	999999999	00	999999999	00
12	999999999	00	999999999	00
13	999999999	00	999999999	00
14	999999999	00	999999999	00
15	999999999	00	999999999	00
16	999999999	00	999999999	00

Montana Subtractions Schedule

Enter your subtractions from Federal Adjusted Gross Income on the corresponding lines.

			A	B	
General Subtractions	1	State income tax refunds included on Schedule 1, line 1 (See page 3)	999999999	00	999999999
	2	Interest and mutual fund dividends from federal bonds, notes, and obligations	999999999	00	999999999
	3	Partial interest exemption for taxpayers 65 and older	999999999	00	999999999
	4	Adjustment for larger federal estate and trust taxable distribution	999999999	00	999999999
	5	Exemption for certain income of child taxed to parent	999999999	00	999999999
Employment	6	Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	999999999	00	999999999
	7	Unemployment compensation	999999999	00	999999999
	8	Exempt tribal income. Include Form ETM.	999999999	00	999999999
	9	Certain taxed tips and gratuities	999999999	00	999999999
	10	Workers' compensation benefits	999999999	00	999999999
Military	11	Certain health insurance premiums taxed to employee	999999999	00	999999999
	12a	Student loan repayments for health care professional included in gross income	999999999	00	999999999
	12b	Student loan repayments for educator included in gross income	999999999	00	999999999
	13	Military salary of active duty servicemembers	999999999	00	999999999
	14	Life insurance premiums reimbursement or death benefits for National Guard and Reservist	999999999	00	999999999
Savings Accounts	15	Montana medical savings account deposits and earnings (See page 3)	999999999	00	999999999
	16	First-time home buyer savings account deposits and earnings. Include Form FTB.	999999999	00	999999999
	17	Family education savings account (529) deposits (up to \$3,000 per taxpayer)	999999999	00	999999999
	18	Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	999999999	00	999999999
	19	Carryover of capital losses incurred prior to 2007	999999999	00	999999999
Status	20	Carryover of passive losses incurred prior to 2007	999999999	00	999999999
	21	Allocation of compensation to spouse in sole proprietorship	999999999	00	999999999
	22	Montana net operating loss carryover from Form NOL	999999999	00	999999999
	23	Business-related expenses for purchasing recycled material. Include Form RCYL.	999999999	00	999999999
	24	Business expenses not included on page 1, line 11, due to an existing federal credit taken. (Do not include depreciation deductions)	999999999	00	999999999
Business Subtractions	25	Certain expenses incurred by medical marijuana providers (See instructions)	999999999	00	999999999
	26	Sales of land to beginning farmers	999999999	00	999999999
	27	Capital gains and dividends from small business investment companies	999999999	00	999999999
	28	Certain gains recognized by liquidating corporation	999999999	00	999999999
	29	Farm and ranch risk management account deposits. Include Form FRM.	999999999	00	999999999
Retirement	30	Donation of mineral exploration information	999999999	00	999999999
	31	Capital gain on eligible sale of mobile home park.	999999999	00	999999999
	32	Total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	999999999	00	999999999
	33	Partial retirement disability income exemption for taxpayers under age 65	999999999	00	999999999
	34	Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 5b	999999999	00	999999999
Total	35	Partial pension, annuity, and IRA income exemption (See page 6)	999999999	00	999999999
	36	Subtotal to figure taxable Social Security benefits. Combine lines 1 through 35.	999999999	00	999999999
	37	Add your subtraction from federal taxable Social Security benefits (See page 6) and your Tier I Railroad Retirement benefits	999999999	00	999999999
	38	Add lines 36 and 37, and enter the total on page 1, line 13.	999999999	00	999999999
		This is your total subtractions from Federal Adjusted Gross Income.	999999999	00	999999999

Partial Pension, Annuity, and IRA Income Exemption Schedule

If you are married filing jointly, complete lines 1 through 3a in Columns A and B separately for each spouse.

1 Maximum exclusion amount

2 Pension, annuity, and IRA income. Enter the sum of page 1, line 4b and line 5b, reduced by any amount reported on Subtractions Schedule, line 34.

3a Enter the smaller of line 1 or line 2.

3b If you are married filing jointly, add line 3a in Column A and line 3a in Column B and enter the total here in Column A.

4 Enter your Federal Adjusted Gross Income from page 1, line 11.

5 Federal Adjusted Gross Income limitation amount

6 Subtract line 5 from line 4 and multiply the result by 2 (x 2). If less than zero, enter 0.

7 Partial pension, annuity, and IRA income exemption. If single, head of household, or married filing separately, subtract line 6 from line 3a. If married filing jointly, subtract line 6 from line 3b. If less than zero, enter 0. Enter the result on Subtractions Schedule, line 35 (See page 5).

This is your partial pension, annuity, and IRA income exemption.

A

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4 4 0 0

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Taxable Social Security Benefits Schedule

The taxable amount of your Social Security benefits for Montana may be different than for federal purposes.

Complete this schedule to figure how much you must enter on either the Additions or Subtractions Schedule.

1 Total amount from box 5 of all your federal Forms SSA-1099

2 Multiply line 1 by 50% (0.50)

3 Subtract page 1, line 6b, from page 1, line 9, and enter the result here. (See instructions)

4 Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)

5 Enter the amount, if any, from page 1, line 2a

6 Combine lines 2, 3, 4, and 5

7 Enter Schedule 1, line 25 (See page 3.) Do not include student loan interest deduction.

8 Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7.

If the amount on line 8 is greater than on line 6, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.

9 Subtract line 8 from line 6

10 Enter the amount that corresponds to your filing status. If your filing status is:

• Married filing jointly, enter \$32,000 in column A;

• Single or head of household, enter \$25,000 in column A;

• Married filing separately, enter \$16,000 in columns A and B.

If the amount on line 10 is greater than on line 9, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.

11 Subtract line 10 from line 9

12 Enter the amount that corresponds to your filing status. If your filing status is:

• Married filing jointly, enter \$12,000 in column A;

• Single or head of household, enter \$9,000 in column A;

• Married filing separately, enter \$6,000 in columns A and B.

13 Subtract line 12 from line 11. If less than zero, enter 0.

14 Enter the smaller of line 11 or line 12

15 Multiply line 14 by 50% (0.50)

16 Enter here the smaller of line 2 or line 15

17 Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.

18 Add lines 16 and 17

19 Multiply line 1 by 85% (0.85)

20 Enter the smaller of line 18 or 19. **This is your Montana taxable Social Security benefits.**

21 Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 6b

22 If line 21 equals line 20, the amount of the federal taxable Social Security benefits that you entered on page 1, line 6b, is the same amount that is taxed by Montana. **No additions or subtractions are necessary.**23 If line 21 is less than line 20, subtract line 21 from line 20. Enter the result on Additions Schedule, line 16. (See page 4.) **This is your additional amount of taxable Social Security benefits.**24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 37. (See page 5.) **This is your reduction in taxable Social Security benefits.**

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999999999

Resident Part-Year Required Information

Date of Change 09092099

State moved to XX State moved from XX

Nonresident / Part-Year Resident Ratio Schedule

Enter your Montana source income that is included in Montana Adjusted Gross Income on page 1, line 14.

A

B

Montana Source Income

MT AGI
Ratio

- 1 Wages, salaries, tips, etc.
- 2 Interest
- 3 Ordinary dividends
- 4 Refunds, credits, or offsets of local income taxes
- 5 Alimony received
- 6 Business income or (loss)
- 7 Capital gain or (loss)
- 8 Other gains or (losses)
- 9 IRAs, pensions, and annuities
- 10 Rental real estate, royalties, partnerships, S corporations, trusts, etc.
- ☒ Mark this box if Montana source losses are carried over to next year. (See instructions)
- 11 Farm income or (loss)
- 12 Social Security benefits
- 13 Other income and adjustments to income (See instructions)
- 14 Montana source additions to income (See instructions)
- 15 Montana source net operating loss (See instructions)
- 16 **Montana source income.** Add lines 1 through 15.
- 17 Enter your Montana Adjusted Gross Income from page 1, line 14
- 18 Divide the amount on line 16 by the amount on line 17.
Round to 6 decimal places and do not enter more than 1.000000.

This is your nonresident or part-year resident ratio.

	A		B	
1	999999999	00	999999999	00
2	999999999	00	999999999	00
3	999999999	00	999999999	00
4	999999999	00	999999999	00
5	999999999	00	999999999	00
6	999999999	00	999999999	00
7	999999999	00	999999999	00
8	999999999	00	999999999	00
9	999999999	00	999999999	00
10	999999999	00	999999999	00
11	999999999	00	999999999	00
12	999999999	00	999999999	00
13	999999999	00	999999999	00
14	999999999	00	999999999	00
15	999999999	00	999999999	00
16	999999999	00	999999999	00
17	999999999	00	999999999	00
18	9.999999		9.999999	

Tax Liability Schedule

Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute the tax on their volume of sales on line 3b when eligible.

Tax Liability

- 1 **Tax from the tax table below**
- 2 Recapture taxes (See instructions) XX Code XX Code
- 3a **Nonresident tax.** Multiply line 1 by the nonresident ratio above and add line 2.
Enter the total on page 1, line 18.
- 3b Alternative tax method for certain nonresidents (See instructions)
- 4 Tax on lump-sum distributions. Include federal Form 4972.
- 5 **Part-year resident tax.** Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.
- 6 **Resident tax.** Add lines 1, 2 and 4, and enter the total on page 1, line 18.

	A		B	
1	999999999	00	999999999	00
2	999999999	00	999999999	00
3a	999999999	00	999999999	00
3b	999999999	00	999999999	00
4	999999999	00	999999999	00
5	999999999	00	999999999	00
6	999999999	00	999999999	00

2021 Montana Individual Income Tax Rates

If your taxable income (page 1, line 17) is:

More than	But not more than	Then your tax rate is	Less
\$0	\$3,100	1% of taxable income	\$0
\$3,100	\$5,500	2% of taxable income	\$31
\$5,500	\$8,400	3% of taxable income	\$86
\$8,400	\$11,400	4% of taxable income	\$170
\$11,400	\$14,600	5% of taxable income	\$284
\$14,600	\$18,800	6% of taxable income	\$430
More than \$18,800		6.9% of taxable income	\$599

Example:

Your taxable income is \$25,000.

 $\$25,000 \times 6.9\% (0.069) = \$1,725$ $\$1,725 - \$599 = \$1,126$ tax

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Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2020.

Single Year Credits - No Carryover Provision

Nonrefundable Credits with Carryover Provision

Total

- 1 Resident capital gains credit. 2% of capital gain entered on page 1, line 7.
- 2 Nonresident/part-year resident capital gains credit.
2% of capital gain entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 8)
- 3 Credit for an income tax liability paid to another state or country (See schedule below)
- 4 College contribution credit. Include Form CC.
- 5 Qualified endowment credit. Include Form QEC.
- 6 Energy conservation installation credit. Include Form ENRG-C.
- 7 Alternative fuel credit. Include Form AFRC.
- 8 Health insurance for uninsured Montanans' credit. Include Form HI.
- 9 Elderly care credit. Include Form ECC.
- 10 Recycle credit. Include Form RCYL.
- 11 Innovative educational program credit
- 12 Student scholarship organization credit
- 13 Apprenticeship credit
- 14 Trades education and training credit
- 15 Biodiesel blending and storage credit. Include Form BBSC.
- 16 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. ☒
CGR Account ID: 999999999 C G R
- 17 Geothermal systems credit. Include Form ENRG-A.
- 18 Alternative energy systems credit. Recognized non-fossil form of energy generation.
- 19 Alternative energy systems credit. Low emission wood or biomass combustion device.
Include Form ENRG-B if you are claiming a credit on lines 18 or 19.
- 20 Alternative energy production credit. Include Form AEPC.
- 21 Dependent care assistance credit. Include Form DCAC.
- 22 Historic property preservation credit. Include federal Form 3468.
- 23 Infrastructure users fee credit. Include Form IUFC.
- 24 Empowerment zone credit
- 25 Increasing research activities credit. Include a detailed schedule of the credit carryforward.
- 26 Mineral and coal exploration incentive credit. Include Form MINE-CRED.
- 27 Adoption credit. Include federal Form 8839.
- 28 Media credit. Include Form MEDIA-CLAIM
- 29 Add lines 1 through 28, and enter the total on page 1, line 19.

This is your total nonrefundable credits.**Credit for Income Tax Paid to Another State or Country Schedule**

You may have paid income tax on income sourced to another state while a MT resident. Use this schedule to calculate this credit. You cannot claim this credit if a foreign tax credit is claimed for federal tax purposes.

Credit for Taxes Paid to Another State or Country

- 1 Enter your income sourced and taxable to another state or country that is included in your Montana Adjusted Gross Income or in your Montana source income if a part-year resident. (See instructions)
- 2 Enter all income sourced and taxable to the other state or country.
Enter state's abbreviation. XX
- 3 Enter your income sourced and taxable to Montana.
If a full-year resident, enter page 1, line 14.
If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)
- 4 Enter your total income tax liability paid to the other state or country (See instructions)
- 5 Enter your Montana tax liability (See instructions)
- 6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.
- 7 Multiply line 4 by line 6
- 8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.
- 9 Multiply line 5 by line 3. (If you have capital gains included on line 1, see instructions.)
- 10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3 (See above.) **This is your credit for income tax paid to another state or country.**

999999999

Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2021.
- Your gross household income of all household members is less than \$45,000 for the tax year.
- You have lived in Montana for at least nine months during the tax year; and,
- You occupied a Montana residence as a renter, owner, or lessee for at least six months during the tax year.

Enter physical address of Montana residence

(if different than mailing address entered on Form 2)

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

For lines 1-7 and 9, use the amounts reported on **Forms 2, page 1**, for all members of the household. (See instructions)**Household**

Gross Household Income	1	Enter the Federal Adjusted Gross Income from line 11	1	999999999	00
	2	Enter the tax-exempt interest from line 2a	2	999999999	00
	3	Enter any IRA distributions reported on line 4a not included on line 4b. Do not include rollovers.	3	999999999	00
	4	Enter any pensions and annuities reported on line 5a not included on line 5b. Do not include rollovers.	4	999999999	00
	5	Subtract the taxable Social Security benefits reported on line 6b from the amount on line 6a	5	999999999	00
	6	Social Security payments not reported, except when paid directly to a nursing home	6	999999999	00
	7	Refundable credits received, including the elderly homeowner/renter credit received in 2021	7	999999999	00
	8	Other income not included above (See instructions)	8	999999999	00
	9	Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)	9	999999999	00
	10	Add lines 1 through 9.	10	999999999	00
Net Household Income	11	Your standard exclusion is entered here for you.	11	6300	00
	12	Subtract line 11 from line 10 and enter the result here, but not less than zero	12	999999999	00
	13	Enter your multiplier rate from the Household Income Reduction Table (See table below)	13	9.999	
	14	Multiply line 12 by line 13.	14	999999999	00
Credit Computation	15	Enter the property tax that you were billed for your Montana residence and up to one acre in 2021	15	999999999	00
	16	Enter the rent that you paid in 2021 for your Montana residence	16	999999999	00
	17	Multiply line 16 by 15% (0.15)	17	999999999	00
	18	Add lines 15 and 17	18	999999999	00
	19	Subtract line 14 from line 18 and enter the result here, but not less than zero	19	999999999	00
	20	Enter the lesser of line 19 or \$1,000	20	999999999	00
	21	Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	21	9.99	
	22	Multiply line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits Schedule, line 6. (See page 11.)	22	999999999	00

This is your gross household income.**This is your net household income.****This is your elderly homeowner/renter credit.****To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, and any other pages used to complete your return.****Long-Term Care Facility Rent Calculation**

Worksheet

LTC Rent	1	Total payment to the facility	1	999999999	00
	2	If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)	2	999999999	00
	3	If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)	3	999999999	00
	4	Subtract lines 2 and 3 from line 1. This is your rent.	4	999999999	00

Enter here and on line 16 of the schedule above.

Household Income Reduction Table – If your household income on line 12 is:**Credit Multiplier Table**

At least	But not more than	Multiplier	At least	But not more than	Multiplier	If line 10 is:	Multiplier
\$0	\$1,999	0	\$7,000	\$7,999	0.035	Less than \$35,000	1.00 (100%)
\$2,000	\$2,999	0.005	\$8,000	\$8,999	0.039	\$35,000 to \$37,500	0.40 (40%)
\$3,000	\$3,999	0.015	\$9,000	\$9,999	0.042	\$37,501 to \$40,000	0.30 (30%)
\$4,000	\$4,999	0.024	\$10,000	\$10,999	0.045	\$40,001 to \$42,500	0.20 (20%)
\$5,000	\$5,999	0.028	\$11,000	\$11,999	0.048	\$42,501 to \$44,999	0.10 (10%)
\$6,000	\$6,999	0.032	\$12,000	and greater	0.05	\$45,000 and greater	0.00 (0%)

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Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

A

E

This is your contributions, penalties, and interest.

Worksheet

If you are filing separately on the same form, combine column A and B for each of the calculations.

This is your interest on the underpayment of estimated taxes



21CE1101

999999999

MT-529 Schedule

If you would like to deposit all or a portion of your refund into a 529 Qualified Tuition Program (Family Education Savings Account) or 529A Achieving a Better Life Experience Account **please complete this form.**

You can make contributions to both Montana and out-of-state 529 and 529A accounts. Before completing this schedule, verify the direct deposit requirements with the program administrator.

General Information

- To use this form, the 529 or 529A account must already be open.
- Montana 529A plans require a minimum deposit of \$25 per account.
- If the amount you elect to deposit exceeds your available overpayment for any reason, **your deposit will be canceled**, and any remaining funds will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in either or both accounts. Complete all the fields below for each account.

- Select 529 Qualified Tuition Program (Family Education Savings Account) and/or 529A Achieving a Better Life Experience Account
- Enter the financial institution or bank routing number
- Enter the account number
- Enter the amount to be deposited into each account
- Enter the total amount to be deposited on line 3
- Report the total deposit amount on Form 2, page 2, Refund Schedule, line 3

1	Account Type	<input checked="" type="checkbox"/> 529 Qualified Tuition Program	<input checked="" type="checkbox"/> 529A Achieving a Better Life Experience
	RTN#	999999999	ACCT# 9999999999999999
			Amount 1 99999999 00
2	Account Type	<input checked="" type="checkbox"/> 529 Qualified Tuition Program	<input checked="" type="checkbox"/> 529A Achieving a Better Life Experience
	RTN#	999999999	ACCT# 9999999999999999
			Amount 2 99999999 00
3	Add lines 1 and 2. Enter this amount on Form 2, page 2, Refund Schedule, line 3.		
	Your Total Deposit Amount ▶		Total 3 99999999 00

Contact Information for Montana Plans

Montana Family Education Savings

<https://achievemontana.com>ClientService@AchieveMontana.com

(877) 486-9271

Montana Achieving a Better Life Experience

<https://savewithable.com>

(888) 609-3461

For out-of-state plans, contact your account administrator.

Include this schedule with your Montana income tax return.

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2021 Montana Individual Income Tax Return

Form 2

Page 1

For the year Jan 1 - Dec 31, 2021, or the tax year beginning and ending

First name and initial Last name

Social Security Number Deceased? Date of death

CLARK T KENT

400004914

Mark if this is Spouse's first name and initial Last name

Spouse's Social Security Number Deceased? Date of death

LOIS L KENT

400004915

10012020

Current mailing address

City

State ZIP Code + 4

(See page 2) 579 SUPERMAN HIGHWAY

HIGH POINT

MT 27573

Filing Status 1 Single 3 Head of household X 4 Married filing jointly

Residency Status X 1 Resident full-year North Dakota reciprocity

Mark only one box. 2 Nonresident full-year X

2b Married filing separately on separate forms If using 2b or 2c, enter your spouse's SSN below.

3 Resident part-year (See instructions)

2c Married filing separately and spouse not filing

Dependents First name Last name Social Security Number Relationship Mark if disabled

Exemptions a X Yourself 65 or older Blind Enter number marked

b X Spouse 65 or older Blind Enter number marked

c Enter the total number of dependents. If more than 3 dependents, see instructions.

d Add lines a through c. This is your total number of exemptions.

1 Wages, salaries, tips, etc. Include federal Form(s) W-2

2a Tax-exempt interest 2a 00 00 2b Taxable interest

3a Qualified dividends 3a 00 00 3b Ordinary dividends

4a IRA distributions 4a 00 00 4b Taxable amount

5a Pensions and annuities 5a 00 00 5b Taxable amount

6a Social Security benefits 6a 00 00 6b Taxable amount

7 Capital gain or (loss). Attach Schedule D if required. If not required, mark here

8 Other income from Schedule 1, line 10 (See page 3)

9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.

10 Adjustments to income from Schedule 1, line 25 (See page 3)

11 Subtract line 10 from line 9. This is your Federal Adjusted Gross Income.

12 Montana additions (See page 4)

13 Montana subtractions (See page 5)

14 Montana Adjusted Gross Income. Add lines 11 and 12, then subtract line 13.

15 Standard or itemized deductions. Mark this box and include page 7 if you elect to itemize.

16 Exemptions. Multiply \$2,580 by your total number of exemptions.

17 Taxable income. Subtract lines 15 and 16 from line 14. If zero or less, enter 0.

18 Tax liability before credits (See instructions)

19 Nonrefundable credits (See page 9). Do not enter an amount larger than line 18.

20 Tax after nonrefundable credits. Subtract line 19 from line 18.

21 Montana tax withheld on Forms W-2 and 1099

22 Other payments and refundable credits (See page 11)

23a Earned Income Tax Credit Enter your federal EITC 23a 00

23b Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions)

24 Contributions, penalties, and interest (See page 11)

25 Total payments. Add lines 21, 22, and 23b, then subtract line 24.

26 If line 25 is less than line 20, subtract line 25 from line 20. This is your TAX DUE

Pay online at https://tap.dor.mt.gov or make checks payable to Montana Department of Revenue

27 If line 25 is more than line 20, subtract line 20 from line 25. This is your TAX OVERPAID

Column A

Column B (for spouse when filing separately using filing status 2a)

a		
b	1	
c		
d	1	
1	77777 00	66666 00
2b	00	00
3b	00	00
4b	00	00
5b	00	00
6b	00	00
7	00	00
8	00	00
9	77777 00	66666 00
10	00	00
11	77777 00	66666 00
12	00	00
13	00	00
14	77777 00	66666 00
15	9160 00	00
16	2580 00	0 00
17	66037 00	66666 00
18	5234 00	4297 00
19	00	00
20	5234 00	4297 00
21	5555 00	1111 00
22	7524 00	2434 00
23b	00	00
24	5 00	20 00
25	13074 00	3525 00
26	00	772 00
27	7840 00	00

Go to Page 2 to complete your return and claim any refund.

Office Use Only

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Filing Status 2a Payment ScheduleIf your filing status is 2a, you **must complete** this schedule **only** if there is an amount on page 1, line 26, **and** on page 1, line 27.

Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

1	Enter the amount from line 26, tax due	1	3186	00
2	Enter the amount from line 27, tax overpaid	2	321	00
3	Subtract line 2 from line 1, enter the result but not less than zero	3	2865	00
4	Subtract line 1 from line 2, enter the result but not less than zero	4	0	00

This is your net amount due.**This is your net overpayment.**

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

		A		B	
1	Enter your overpayment from page 1, line 27 or from the Filing Status 2a Payment Schedule, line 4	1	321	00	3186 00
2	Amount from line 1 you want applied to your 2022 estimated tax	2	15	00	2000 00
3	Amount from line 1 you want deposited into a 529 or 529A account (See page 12)	3	100	00	999 00
4	Subtract lines 2 and 3 from line 1.	4	206	00	187 00

This is your REFUND ▶

If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below.

If the direct deposit option is available and you wish to use it, provide your bank account information, and sign your return below.

**Your
Direct
Deposit
Account**

RTN# 987987987 ACCT# 10203040506070809

If using direct deposit, you are required to mark one box. ☒ Checking ☐ SavingsIf this deposit is going to an account located outside of the United States or its territories, mark this box. ☐**REQUIRED****Signature, Paid Preparer, and Third-Party Designee**

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature is required.

Spouse's signature

<input checked="" type="checkbox"/>	Date	<input checked="" type="checkbox"/>	Date
	01012022		02022022
Taxpayer daytime phone number 654 321 6543			

Paid preparer's signature

	Preparer's PTIN	Firm's FEIN	
	P65478932	124578986	<input checked="" type="checkbox"/> Mark if paid preparer is also a Third-Party Designee.
Preparer daytime phone number 508 090 6057			

☒ Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.

Name JANE DOUGH Phone number 807 909 5050

☐ **Farming business net operating loss carryback waiver.** Mark this box if you do not want to carry back your 2021 farming business net operating loss.**Amended Return Information**

Mark the appropriate box.

- ☐ a NOL carryback
☐ b Federal audit
☐ c Amended federal return
☐ d Filing status
☐ e Other

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule	Line or Box	Reason

Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2021.
- Your gross household income of all household members is less than \$45,000 for the tax year.
- You have lived in Montana for at least nine months during the tax year; and,
- You occupied a Montana residence as a renter, owner, or lessee for at least six months during the tax year.

Enter physical address of Montana residence

(if different than mailing address entered on Form 2)

Address

City

For lines 1-7 and 9, use the amounts reported on **Forms 2, page 1**, for all members of the household. (See instructions)**Household**

Gross Household Income

1 Enter the Federal Adjusted Gross Income from line 11

2 Enter the tax-exempt interest from line 2a

3 Enter any IRA distributions reported on line 4a not included on line 4b. Do not include rollovers.

4 Enter any pensions and annuities reported on line 5a not included on line 5b. Do not include rollovers.

5 Subtract the taxable Social Security benefits reported on line 6b from the amount on line 6a

6 Social Security payments not reported, except when paid directly to a nursing home

7 Refundable credits received, including the elderly homeowner/renter credit received in 2021

8 Other income not included above (See instructions)

9 Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)

10 Add lines 1 through 9.

This is your gross household income.

Net Household Income

Credit Computation

11 Your standard exclusion is entered here for you.

12 Subtract line 11 from line 10 and enter the result here, but not less than zero

13 Enter your multiplier rate from the Household Income Reduction Table (See table below)

14 Multiply line 12 by line 13.

This is your net household income.

15 Enter the property tax that you were billed for your Montana residence and up to one acre in 2021

16 Enter the rent that you paid in 2021 for your Montana residence

17 Multiply line 16 by 15% (0.15)

18 Add lines 15 and 17

19 Subtract line 14 from line 18 and enter the result here, but not less than zero

20 Enter the lesser of line 19 or \$1,000

21 Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)

22 Multiply line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits Schedule, line 6. (See page 11.)

This is your elderly homeowner/renter credit.**To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, and any other pages used to complete your return.****Long-Term Care Facility Rent Calculation**

Worksheet

LTC Rent

1 Total payment to the facility

2 If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)

3 If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)

4 Subtract lines 2 and 3 from line 1. **This is your rent.**

Enter here and on line 16 of the schedule above.

Household Income Reduction Table – If your household income on line 12 is:**Credit Multiplier Table**

At least	But not more than	Multiplier	At least	But not more than	Multiplier
\$0	\$1,999	0	\$7,000	\$7,999	0.035
\$2,000	\$2,999	0.005	\$8,000	\$8,999	0.039
\$3,000	\$3,999	0.015	\$9,000	\$9,999	0.042
\$4,000	\$4,999	0.024	\$10,000	\$10,999	0.045
\$5,000	\$5,999	0.028	\$11,000	\$11,999	0.048
\$6,000	\$6,999	0.032	\$12,000	and greater	0.05

If line 10 is:	Multiplier
Less than \$35,000	1.00 (100%)
\$35,000 to \$37,500	0.40 (40%)
\$37,501 to \$40,000	0.30 (30%)
\$40,001 to \$42,500	0.20 (20%)
\$42,501 to \$44,999	0.10 (10%)
\$45,000 and greater	0.00 (0%)

Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

			A		B	
Other Payments and Refundable Credits	1	2021 estimated tax payments	1	5555	00	1111 00
	2	Overpayment applied from 2020 return	2	555	00	111 00
	3	Total withholding from Montana Schedules K-1	3	404	00	202 00
	4	Emergency lodging credit. Include Form ELC.	4		00	00
	5	Unlocking public lands credit	5		00	00
	6	Elderly homeowner/renter credit (See schedule on page 10, line 22)	6		00	
	7	Other payments (See instructions)	7	1010	00	1010 00
	8	Add lines 1 through 7, enter on page 1, line 22. This is your other payments and refundable credits.	8	7524	00	2434 00

Contributions, Penalties, and Interest Schedule

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

Contributions	Voluntary Contributions										A										B																							
	1	Nongame Wildlife Program	a	<input checked="" type="checkbox"/>	\$5		\$10		\$20		00	other amount	a	\$5		\$10	<input checked="" type="checkbox"/>	\$20		00	other amount																							
		Child Abuse Prevention	b		\$5		\$10		\$20		00	other amount	b	\$5		\$10		\$20		00	other amount																							
		Agriculture Literacy in MT Schools	c		\$5		\$10		\$20		00	other amount	c	\$5		\$10		\$20		00	other amount																							
		MT Military Family Relief Fund	d		\$5		\$10		\$20		00	other amount	d	\$5		\$10		\$20		00	other amount																							
											Total voluntary contributions										A										B													
											1	5										00	20										00											
Amend	2	If filing an amended return, enter overpayments already refunded or applied to 2022										2												00											00									
Penalties and Interest	3	Interest on underpayment of estimated taxes (See worksheet below)										3												00																				
		If applicable, mark the appropriate box <input type="checkbox"/> 2/3 farming gross income <input type="checkbox"/> Estimated payments were made using the annualization method																																										
Total	4	Late file penalty, late payment penalty and interest (See instructions)										4												00											00									
	5	Other penalties (See instructions)										5												00											00									
Total	6	Add lines 1 through 5, and enter the total on page 1, line 24.										6												5											20									
		This is your contributions, penalties, and interest.																																										

Calculation of Interest on Underpayment of Estimated Taxes - Short Method

Worksheet

If you are filing separately on the same form, combine column A and B for each of the calculations.

\$500 Threshold	1	Total tax due reported on page 1, line 20	1		00
	2	Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 21	2		00
	3	Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 6 (See schedule above)	3		00
	4	Add lines 2 and 3	4		00
	5	Subtract line 4 from line 1	5		00
If your result is \$500 or less, stop here; you do not owe interest on your underpayment.					
Underpayment for 2021	6	Multiply line 1 by 90% (0.90)	6		00
	7	Income tax liability that you entered on your 2020 Form 2, page 1, line 20	7		00
	8	Enter the smaller of line 6 or line 7	8		00
	9	Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)	9		00
	10	Subtract line 9 from line 8.	10		00
This is your total underpayment for 2021.					
If the result is zero or less, stop here; you do not owe interest on your underpayment.					
Interest	11	Multiply line 10 by 2.000% (0.02000)	11		00
	12	If you paid the amount on line 10 on or after April 18, 2022, enter 0. If you paid the amount on line 10 before April 18, multiply the amount on line 10 by the number of days you paid before April 18 and then by 0.0000822.	12		00
	13	Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above)	13		00
This is your interest on the underpayment of estimated taxes.					



2021 Montana Individual Income Tax Return

Form 2

Page 1

For the year Jan 1 – Dec 31, 2021, or the tax year beginning

and ending

First name and initial

Last name

Social Security Number

Deceased? Date of death

☒ CHARLIE

☐ W BROWN

400004900

Mark if this is an amended return.

Spouse's first name and initial

Last name

Spouse's Social Security Number

Deceased? Date of death

Current mailing address

City

State

ZIP Code + 4

(See page 2) 215 LAID BACK WAY

BILLINGS

MT

27573

Filing Status

☒ 1 Single ☐ 3 Head of household ☐ 4 Married filing jointly

Residency Status

☒ 1 Resident full-year North Dakota reciprocity

2a Married filing separately on the same form

Mark only one box.

2 Nonresident full-year

2b Married filing separately on separate forms

If using 2b or 2c, enter your spouse's SSN below.

3 Resident part-year

(See instructions)

2c Married filing separately and spouse not filing

Dependents

First name

Last name

Social Security Number

Relationship

Mark if disabled

Exemptions

a ☒ Yourself ☐ 65 or older ☐ Blind Enter number marked

b ☐ Spouse ☐ 65 or older ☐ Blind Enter number marked

c Enter the total number of dependents. If more than 3 dependents, see instructions.

d Add lines a through c. **This is your total number of exemptions.**

Federal Income

1 Wages, salaries, tips, etc. Include federal Form(s) W-2

2a Tax-exempt interest 2a 505 00 00 2b Taxable interest 2b 00 00

3a Qualified dividends 3a 00 00 3b Ordinary dividends 3b 00 00

4a IRA distributions 4a 00 00 4b Taxable amount 4b 00 00

5a Pensions and annuities 5a 00 00 5b Taxable amount 5b 00 00

6a Social Security benefits 6a 9876 00 00 6b Taxable amount 6b 9876 00 00

7 Capital gain or (loss). Attach Schedule D if required. If not required, mark here

8 Other income from Schedule 1, line 10 (See page 3)

9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. **This is your total income.**

10 Adjustments to income from Schedule 1, line 25 (See page 3)

11 Subtract line 10 from line 9. **This is your Federal Adjusted Gross Income.**

Taxable Income

12 Montana additions (See page 4)

13 Montana subtractions (See page 5)

14 **Montana Adjusted Gross Income.** Add lines 11 and 12, then subtract line 13.

15 **Standard or itemized deductions.** ☐ Mark this box and include page 7 if you elect to itemize.

16 **Exemptions.** Multiply \$2,580 by your total number of exemptions.

17 **Taxable income.** Subtract lines 15 and 16 from line 14. If zero or less, enter 0.

Tax, Credits and Payments

18 **Tax liability before credits** (See instructions)

19 Nonrefundable credits (See page 9.) Do not enter an amount larger than line 18.

20 **Tax after nonrefundable credits.** Subtract line 19 from line 18.

21 Montana tax withheld on Forms W-2 and 1099

22 Other payments and refundable credits (See page 11)

23a **Earned Income Tax Credit** Enter your federal EITC 23a 00

23b Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions)

24 Contributions, penalties, and interest (See page 11)

25 **Total payments.** Add lines 21, 22, and 23b, then subtract line 24.

26 If line 25 is less than line 20, subtract line 25 from line 20. **This is your TAX DUE**

Pay online at <https://tap.dor.mt.gov> or make checks payable to Montana Department of Revenue

27 If line 25 is more than line 20, subtract line 20 from line 25. **This is your TAX OVERPAID**

Go to Page 2 to complete your return and claim any refund.



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Filing Status 2a Payment Schedule

If your filing status is 2a, you **must complete** this schedule **only if** there is an amount on page 1, line 26, **and** on page 1, line 27.

Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

1 Enter the amount from line 26, tax due	1	900	00
2 Enter the amount from line 27, tax overpaid	2		00
3 Subtract line 2 from line 1, enter the result but not less than zero This is your net amount due.	3	900	00
4 Subtract line 1 from line 2, enter the result but not less than zero This is your net overpayment.	4	0	00

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

		A	B
1 Enter your overpayment from page 1, line 27 or from the Filing Status 2a Payment Schedule, line 4	1	00	00
2 Amount from line 1 you want applied to your 2022 estimated tax	2	00	00
3 Amount from line 1 you want deposited into a 529 or 529A account (See page 12)	3	00	00
4 Subtract lines 2 and 3 from line 1. This is your REFUND ►	4	00	00

If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below.

If the direct deposit option is available and you wish to use it, provide your bank account information, and sign your return below.

**Your
Direct
Deposit
Account**

RTN#

ACCT#

If using direct deposit, you are required to mark one box.

☐ Checking

☐ Savings

If this deposit is going to an account located outside of the United States or its territories, mark this box. ☐

REQUIRED**Signature, Paid Preparer, and Third-Party Designee**

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature is required.

Spouse's signature

X _____ Date 02022022
Taxpayer daytime phone number 987 987 9879

X _____ Date _____

Paid preparer's signature

Preparer's PTIN
P65465465

Firm's FEIN
123123123

☐ Mark if paid preparer is also a Third-Party Designee.

Preparer daytime phone number _____

☒ Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.

Name JOE BLOUGH

Phone number 101 010 1010

☐ **Farming business net operating loss carryback waiver.** Mark this box if you do not want to carry back your 2021 farming business net operating loss.

Amended Return Information

Mark the appropriate box.

- ☐ a NOL carryback
☒ b Federal audit
☐ c Amended federal return
☐ d Filing status
☐ e Other

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule	Line or Box	Reason
2	8B	MISCALCULATION



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85

Form 2-Page 3-2021

Social Security Number400004900

Schedule 1 (federal Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

Enter your additional income and adjustments to income from Form 1040, Schedule 1

Additional Income

Adjustments to Income

Subtraction

Nonqualified Withdrawal and Penalty

1 Taxable refunds, credits, or offsets of state and local income taxes

2a Alimony received

2b Date of original divorce or separation agreement

3 Business income or (loss). Include federal Schedule C.

4 Other gains or (losses). Include federal Form 4797.

5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E.

6 Farm income or (loss). Include federal Schedule F.

7 Unemployment compensation

8 Other income.

8a Net operating loss

8b Gambling income

8c Cancellation of debt

8d Foreign earned income exclusion from Form 2555

8e Section 461(l) excess business loss adjustment

8x Other income from Form 1040, Schedule 1 lines 8e through 8n, 8p, and 8z

9 Total other income. Add lines 8a through 8x.

10 Combine lines 1 through 7 and 9. Enter here and on page 1, line 8.

11 Educator expenses

12 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106.

13 Health savings account deduction. Include federal Form 8889.

14 Moving expenses for members of the Armed Forces. Include federal Form 3903.

15 Deductible part of self-employment tax. Include federal Schedule SE.

16 Self-employed SEP, SIMPLE, and qualified plans

17 Self-employed health insurance deduction

18 Penalty on early withdrawal of savings

19a Alimony paid

19b Recipient's SSN

19c Date of original divorce or separation agreement

20 IRA deduction

21 Student loan interest deduction

22 Reserved for future use

23 Archer MSA deduction

24 Other adjustments. List types and total amount.

25 Add lines 11 through 24. Enter the total on page 1, line 10.

Montana Medical Savings Account (MSA) Schedule

If you have an MSA, you must report your beginning and ending balance each year.

1 Beginning balance. If this is a new account, enter 0.

2 Total contributions for the year

3 Earnings from the account: interest, dividends, capital gains, etc.

4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5)

5 Ending balance. Enter your ending balance as shown on your year-end account statement.

1 Total withdrawals made during the year

2 Withdrawals for eligible expenses (See instructions)

3 Nonqualified withdrawals. Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6.

4 Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)

5 Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3.

6 Penalty. Multiply line 5 by 10% (0.10) and include the total on Contributions, Penalties, and Interest Schedule, line 5 (See page 11)

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Montana Additions Schedule

Enter your additions to Federal Adjusted Gross Income on the corresponding lines.

General Additions
Savings Accounts
Business Additions
Retirement
Total

- 1 Recovery of federal income tax deducted in 2020 (See worksheet below)
- 2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income
- 3 Interest and mutual fund dividends from state, county, or municipal bonds from other states
- 4 Dividends not included in Federal Adjusted Gross Income
- 5 Adjustment for smaller federal estate and trust taxable distributions
- 6 Montana medical savings account nonqualified withdrawals (See page 3)
- 7 First-time home buyer savings account nonqualified withdrawals
- 8 Allocation of compensation to spouse in sole proprietorship
- 9 Federal net operating loss deduction
- 10 Dependent care assistance credit adjustment
- 11 Farm and ranch risk management account taxable distributions
- 12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1
- 13 Title plant depreciation and amortization
- 14 Other additions. Specify:
- 15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.
- 16 Addition to taxable Social Security benefits (See page 6)
- 17 Add lines 15 and 16, and enter the total on page 1, line 12

This is your total additions to Federal Adjusted Gross Income.

A

B

1		00	00
2		00	00
3		00	00
4		00	00
5		00	00
6		00	00
7		00	00
8		00	00
9		00	00
10		00	00
11		00	00
12		00	00
13		00	00
14		00	00
15		00	00
16		00	00
17		00	00

Recovery of Federal Income Tax Deducted in 2020

Worksheet

If you chose the standard deduction in 2020, your refund is not taxable. Do not complete this worksheet.

- 1 Enter your total federal taxes paid in 2020 as reported on your 2020 Form 2, Itemized Deductions Schedule, lines 4a through 4d
- 2 Enter the federal income tax refund you received in 2021
- 3 Enter any refundable credits claimed on your 2020 federal Form 1040
- 4 Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid.

If the result is zero or less, stop here. Your federal refund is not taxable.

- 5 Enter the amount reported on your 2020 Form 2, Itemized Deductions Schedule, line 4
- 6 Enter the federal income taxes included on line 16 of your 2020 federal Form 1040
- 7 Subtract line 4 from line 1 and enter the result here, but not less than zero
- 8 Subtract line 7 from line 5
- 9 Subtract line 6 from line 5
- 10 Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.

If the result is zero or less, stop here. Your federal refund is not taxable.

- 11 Enter the amount reported on your 2020 Form 2, Itemized Deductions Schedule, line 19
- 12 Enter your Montana Adjusted Gross Income from 2020 Form 2, page 1, line 14
- 13 Calculate the 2020 standard deduction:
 - If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,130 or more than \$4,790.
 - If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,260 or more than \$9,580.
- 14 Subtract line 13 from line 11

If the result is zero or less, stop here. Your federal refund is not taxable.

- 15 If your 2020 taxable income was less than zero, enter your 2020 taxable income as a negative number. Otherwise enter 0.
- 16 Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on the Additions Schedule, line 1.

This is your recovery of federal income tax deducted in 2020.

A

B

1		00	00
2		00	00
3		00	00
4		00	00
5		00	00
6		00	00
7		00	00
8		00	00
9		00	00
10		00	00
11		00	00
12		00	00
13		00	00
14		00	00
15		00	00
16		00	00

Montana Subtractions Schedule

Enter your subtractions from Federal Adjusted Gross Income on the corresponding lines.

		A	B
General Subtractions	1 State income tax refunds included on Schedule 1, line 1 (See page 3)	606	00
	2 Interest and mutual fund dividends from federal bonds, notes, and obligations		00
	3 Partial interest exemption for taxpayers 65 and older		00
	4 Adjustment for larger federal estate and trust taxable distribution		00
	5 Exemption for certain income of child taxed to parent		00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax		00
Employment	7 Unemployment compensation		00
	8 Exempt tribal income. Include Form ETM.		00
	9 Certain taxed tips and gratuities		00
	10 Workers' compensation benefits		00
Military	11 Certain health insurance premiums taxed to employee	909	00
	12a Student loan repayments for health care professional included in gross income		00
	12b Student loan repayments for educator included in gross income		00
	13 Military salary of active duty servicemembers		00
Savings Accounts	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist		00
	15 Montana medical savings account deposits and earnings (See page 3)		00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB.		00
	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)		00
Status	18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)		00
	19 Carryover of capital losses incurred prior to 2007		00
	20 Carryover of passive losses incurred prior to 2007		00
	21 Allocation of compensation to spouse in sole proprietorship		00
Business Subtractions	22 Montana net operating loss carryover from Form NOL		00
	23 Business-related expenses for purchasing recycled material. Include Form RCYL.		00
	24 Business expenses not included on page 1, line 11, due to an existing federal credit taken. (Do not include depreciation deductions)		00
	25 Certain expenses incurred by medical marijuana providers (See instructions)		00
	26 Sales of land to beginning farmers		00
	27 Capital gains and dividends from small business investment companies		00
	28 Certain gains recognized by liquidating corporation		00
	29 Farm and ranch risk management account deposits. Include Form FRM.		00
	30 Donation of mineral exploration information		00
	31 Capital gain on eligible sale of mobile home park.		00
Retirement	32 Total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2		00
	33 Partial retirement disability income exemption for taxpayers under age 65		00
	34 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 5b		00
	35 Partial pension, annuity, and IRA income exemption (See page 6)		00
	36 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 35.	1515	00
	37 Add your subtraction from federal taxable Social Security benefits (See page 6) and your Tier I Railroad Retirement benefits		00
Total	38 Add lines 36 and 37, and enter the total on page 1, line 13.	1515	00
This is your total subtractions from Federal Adjusted Gross Income.			



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Partial Pension, Annuity, and IRA Income Exemption Schedule

If you are married filing jointly, complete lines 1 through 3a in Columns A and B separately for each spouse.

1 Maximum exclusion amount

2 Pension, annuity, and IRA income. Enter the sum of page 1, line 4b and line 5b, reduced by any amount reported on Subtractions Schedule, line 34.

3a Enter the smaller of line 1 or line 2.

3b If you are married filing jointly, add line 3a in Column A and line 3a in Column B and enter the total here in Column A.

4 Enter your Federal Adjusted Gross Income from page 1, line 11.

5 Federal Adjusted Gross Income limitation amount

6 Subtract line 5 from line 4 and multiply the result by 2 (x 2). If less than zero, enter 0.

7 Partial pension, annuity, and IRA income exemption. If single, head of household, or married filing separately, subtract line 6 from line 3a. If married filing jointly, subtract line 6 from line 3b. If less than zero, enter 0. Enter the result on Subtractions Schedule, line 35 (See page 5).

This is your partial pension, annuity, and IRA income exemption.**A****B**

4 4 0 0

0 0

4 4 0 0

0 0

0 0

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0 0

0 0

0 0

0 0

0 0

0 0

3 6 7 0 0

0 0

3 6 7 0 0

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0 0

Taxable Social Security Benefits Schedule

The taxable amount of your Social Security benefits for Montana may be different than for federal purposes.

Complete this schedule to figure how much you must enter on either the Additions or Subtractions Schedule.

1 Total amount from box 5 of all your federal Forms SSA-1099

2 Multiply line 1 by 50% (0.50)

3 Subtract page 1, line 6b, from page 1, line 9, and enter the result here. (See instructions)

4 Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)

5 Enter the amount, if any, from page 1, line 2a

6 Combine lines 2, 3, 4, and 5

7 Enter Schedule 1, line 25 (See page 3.) Do not include student loan interest deduction.

8 Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7.

If the amount on line 8 is greater than on line 6, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.

9 Subtract line 8 from line 6

10 Enter the amount that corresponds to your filing status. If your filing status is:

• Married filing jointly, enter \$32,000 in column A;

• Single or head of household, enter \$25,000 in column A;

• Married filing separately, enter \$16,000 in columns A and B.

If the amount on line 10 is greater than on line 9, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.

11 Subtract line 10 from line 9

12 Enter the amount that corresponds to your filing status. If your filing status is:

• Married filing jointly, enter \$12,000 in column A;

• Single or head of household, enter \$9,000 in column A;

• Married filing separately, enter \$6,000 in columns A and B.

13 Subtract line 12 from line 11. If less than zero, enter 0.

14 Enter the smaller of line 11 or line 12

15 Multiply line 14 by 50% (0.50)

16 Enter here the smaller of line 2 or line 15

17 Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.

18 Add lines 16 and 17

19 Multiply line 1 by 85% (0.85)

20 Enter the smaller of line 18 or 19. **This is your Montana taxable Social Security benefits.**

21 Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 6b

22 If line 21 equals line 20, the amount of the federal taxable Social Security benefits that you entered on page 1, line 6b, is the same amount that is taxed by Montana. **No additions or subtractions are necessary.**23 If line 21 is less than line 20, subtract line 21 from line 20. Enter the result on Additions Schedule, line 16 (See page 4.) **This is your additional amount of taxable Social Security benefits.**24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 37 (See page 5.) **This is your reduction in taxable Social Security benefits.****A****B**

0 0

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Standard Deduction

Worksheet

When filing separately on the same form, each spouse must figure their own deduction.

- 1 Enter your Montana Adjusted Gross Income from page 1, line 14
- 2 Multiply the amount on line 1 by 20% (0.20)
- 3 If you are single or married filing separately, enter \$4,830. If you are married filing jointly or head of household, enter \$9,660.
- 4 Enter the amount from line 2 or line 3, whichever is smaller
- 5 If you are single or married filing separately, enter \$2,140. If you are married filing jointly or head of household, enter \$4,280.
- 6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15.

This is your standard deduction.

A

B

1	42929	00		00
2	8586	00		00
3	4710	00		00
4	4710	00		00
5	2090	00		00
6	4710	00		00

Itemized Deductions Schedule

If you choose to itemize your deductions, mark the box on page 1, line 15.

- 1 Medical and dental expenses 1a 100 00 00
- Enter the amount from page 1, line 14 1b 42929 00 00
- Multiply line 1b by 7.5% (0.075) 1c 3220 00 00

Subtract line 1c from line 1a and enter the total here, but not less than zero.

This is your deductible medical and dental expenses subject to a percentage of Montana Adjusted Gross Income.

- 2 Medical insurance premiums not deducted elsewhere on your return
- 3 Long-term care insurance premiums not deducted elsewhere on your return

- 4 Federal income tax withheld 4a 00 00
- Federal estimated tax payments 4b 00 00
- 2020 federal income taxes paid 4c 00 00
- Other back year federal income taxes 4d 00 00

Add lines 4a through 4d and enter the total here, but not more than \$5,000 if you are single, head of household, or married filing separately; or \$10,000 if you are married filing jointly.

This is your federal income tax deduction.

- 5 General state and local sales taxes 5a 654 00 00
- Local income taxes 5b 321 00 00
- Real estate taxes paid 5c 00 00
- Value-based personal property taxes 5d 00 00

Add lines 5a through 5d, enter the total here, but not more than \$10,000 if your status is single, head of household or married filing jointly; or \$5,000 if you are married filing separately.

This is your state and local tax deduction.

- 6 Montana light vehicle registration fees
- 7 Per capita livestock fees
- 8 Other deductible taxes paid. List type and amount:

- 9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, Social Security Number, and address

- 10 Investment interest. Include federal Form 4952.
- 11 Charitable contributions made by cash or check
- 12 Charitable contributions made by other than cash or check
- 13 Charitable contribution carryover from the previous year
- 14 Child and dependent care expenses. Include Montana Form 2441-M.
- 15 Casualty and theft losses. Include federal Form 4684.
- 16 Political contributions, limited to \$100 per taxpayer
- 17 Gambling losses allowed under federal law
- 18 Other miscellaneous deductions. List type and amount:

- 19 Add lines 1 through 18, and enter the total on page 1, line 15.

This is your total itemized deductions.

A

B

1	0	00		00
2		00		00
3		00		00
4		00		00
5		00		00
6		00		00
7		00		00
8		00		00
9		00		00
10		00		00
11		00		00
12		00		00
13		00		00
14		00		00
15		00		00
16		00		00
17		00		00
18		00		00
19	0	00		00



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Resident Part-Year Required Information

Date of Change

State moved to

State moved from

Nonresident / Part-Year Resident Ratio Schedule

Enter your Montana source income that is included in Montana Adjusted Gross Income on page 1, line 14.

A

B

1 Wages, salaries, tips, etc.

2 Interest

3 Ordinary dividends

4 Refunds, credits, or offsets of local income taxes

5 Alimony received

6 Business income or (loss)

7 Capital gain or (loss)

8 Other gains or (losses)

9 IRAs, pensions, and annuities

10 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

☐ Mark this box if Montana source losses are carried over to next year. (See instructions)

11 Farm income or (loss)

12 Social Security benefits

13 Other income and adjustments to income (See instructions)

14 Montana source additions to income (See instructions)

15 Montana source net operating loss (See instructions)

16 **Montana source income.** Add lines 1 through 15.

17 Enter your Montana Adjusted Gross Income from page 1, line 14

18 Divide the amount on line 16 by the amount on line 17.

Round to 6 decimal places and do not enter more than 1.000000.

This is your nonresident or part-year resident ratio.**Tax Liability Schedule**

Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute the tax on their volume of sales on line 3b when eligible.

1 **Tax from the tax table below**

2 Recapture taxes (See instructions) Code Code

3a **Nonresident tax.** Multiply line 1 by the nonresident ratio above and add line 2.

Enter the total on page 1, line 18.

3b Alternative tax method for certain nonresidents (See instructions)

4 Tax on lump-sum distributions. Include federal Form 4972.

5 **Part-year resident tax.** Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.6 **Resident tax.** Add lines 1, 2 and 4, and enter the total on page 1, line 18.**2021 Montana Individual Income Tax Rates**

If your taxable income (page 1, line 17) is:

More than	But not more than	Then your tax rate is	Less
\$0	\$3,100	1% of taxable income	\$0
\$3,100	\$5,500	2% of taxable income	\$31
\$5,500	\$8,400	3% of taxable income	\$86
\$8,400	\$11,400	4% of taxable income	\$170
\$11,400	\$14,600	5% of taxable income	\$284
\$14,600	\$18,800	6% of taxable income	\$430
More than \$18,800		6.9% of taxable income	\$599

Example:

Your taxable income is \$25,000.

 $\$25,000 \times 6.9\% (0.069) = \$1,725$ $\$1,725 - \$599 = \$1,126$ tax

Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2020.

Single Year Credits - No Carryover Provision

Nonrefundable Credits with Carryover Provision

Total

- 1 Resident capital gains credit. 2% of capital gain entered on page 1, line 7.
- 2 Nonresident/part-year resident capital gains credit.
2% of capital gain entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 8)
- 3 Credit for an income tax liability paid to another state or country (See schedule below)
- 4 College contribution credit. Include Form CC.
- 5 Qualified endowment credit. Include Form QEC.
- 6 Energy conservation installation credit. Include Form ENRG-C.
- 7 Alternative fuel credit. Include Form AFCR.
- 8 Health insurance for uninsured Montanans' credit. Include Form HI.
- 9 Elderly care credit. Include Form ECC.
- 10 Recycle credit. Include Form RCYL.
- 11 Innovative educational program credit
- 12 Student scholarship organization credit
- 13 Apprenticeship credit
- 14 Trades education and training credit
- 15 Biodiesel blending and storage credit. Include Form BBSC.
- 16 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. ☐
CGR Account ID: C G R
- 17 Geothermal systems credit. Include Form ENRG-A.
- 18 Alternative energy systems credit. Recognized non-fossil form of energy generation.
- 19 Alternative energy systems credit. Low emission wood or biomass combustion device.
Include Form ENRG-B if you are claiming a credit on lines 18 or 19.
- 20 Alternative energy production credit. Include Form AEPC.
- 21 Dependent care assistance credit. Include Form DCAC.
- 22 Historic property preservation credit. Include federal Form 3468.
- 23 Infrastructure users fee credit. Include Form IUFC.
- 24 Empowerment zone credit
- 25 Increasing research activities credit. Include a detailed schedule of the credit carryforward.
- 26 Mineral and coal exploration incentive credit. Include Form MINE-CRED.
- 27 Adoption credit. Include federal Form 8839.
- 28 Media credit. Include Form MEDIA-CLAIM
- 29 Add lines 1 through 28, and enter the total on page 1, line 19.

This is your total nonrefundable credits.**Credit for Income Tax Paid to Another State or Country Schedule**

You may have paid income tax on income sourced to another state while a MT resident. Use this schedule to calculate this credit. You cannot claim this credit if a foreign tax credit is claimed for federal tax purposes.

Credit for Taxes Paid to Another State or Country

- 1 Enter your income sourced and taxable to another state or country that is included in your Montana Adjusted Gross Income or in your Montana source income if a part-year resident. (See instructions)
- 2 Enter all income sourced and taxable to the other state or country.
Enter state's abbreviation.
- 3 Enter your income sourced and taxable to Montana.
If a full-year resident, enter page 1, line 14.
If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)
- 4 Enter your total income tax liability paid to the other state or country (See instructions)
- 5 Enter your Montana tax liability (See instructions)
- 6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.
- 7 Multiply line 4 by line 6
- 8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.
- 9 Multiply line 5 by line 3. (If you have capital gains included on line 1, see instructions.)
- 10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3 (See above.) **This is your credit for income tax paid to another state or country.**

Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2021.
- Your gross household income of all household members is less than \$45,000 for the tax year.
- You have lived in Montana for at least nine months during the tax year; and,
- You occupied a Montana residence as a renter, owner, or lessee for at least six months during the tax year.

Enter physical address of Montana residence

(if different than mailing address entered on Form 2)

Address

City

For lines 1-7 and 9, use the amounts reported on **Forms 2, page 1**, for all members of the household. (See instructions)**Household**

Gross Household Income	1	Enter the Federal Adjusted Gross Income from line 11	1		00
	2	Enter the tax-exempt interest from line 2a	2		00
	3	Enter any IRA distributions reported on line 4a not included on line 4b. Do not include rollovers.	3		00
	4	Enter any pensions and annuities reported on line 5a not included on line 5b. Do not include rollovers.	4		00
	5	Subtract the taxable Social Security benefits reported on line 6b from the amount on line 6a	5		00
	6	Social Security payments not reported, except when paid directly to a nursing home	6		00
	7	Refundable credits received, including the elderly homeowner/renter credit received in 2021	7		00
	8	Other income not included above (See instructions)	8		00
	9	Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)	9		00
	10	Add lines 1 through 9.	10		00
Net Household Income	11	Your standard exclusion is entered here for you.	11	6 3 0 0	00
	12	Subtract line 11 from line 10 and enter the result here, but not less than zero	12		00
	13	Enter your multiplier rate from the Household Income Reduction Table (See table below)	13		
	14	Multiply line 12 by line 13.	14		00
Credit Computation	15	Enter the property tax that you were billed for your Montana residence and up to one acre in 2021	15		00
	16	Enter the rent that you paid in 2021 for your Montana residence	16		00
	17	Multiply line 16 by 15% (0.15)	17		00
	18	Add lines 15 and 17	18		00
	19	Subtract line 14 from line 18 and enter the result here, but not less than zero	19		00
	20	Enter the lesser of line 19 or \$1,000	20		00
	21	Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	21		
	22	Multiply line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits Schedule, line 6. (See page 11.)	22		00

This is your gross household income.**This is your net household income.****This is your elderly homeowner/renter credit.**

To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, and any other pages used to complete your return.

Long-Term Care Facility Rent Calculation

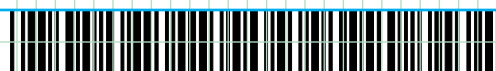
Worksheet

LTC Rent	1	Total payment to the facility	1		00
	2	If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)	2		00
	3	If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)	3		00
	4	Subtract lines 2 and 3 from line 1. This is your rent.	4		00

Enter here and on line 16 of the schedule above.

Household Income Reduction Table – If your household income on line 12 is:**Credit Multiplier Table**

At least	But not more than	Multiplier	At least	But not more than	Multiplier	If line 10 is:	Multiplier
\$0	\$1,999	0	\$7,000	\$7,999	0.035	Less than \$35,000	1.00 (100%)
\$2,000	\$2,999	0.005	\$8,000	\$8,999	0.039	\$35,000 to \$37,500	0.40 (40%)
\$3,000	\$3,999	0.015	\$9,000	\$9,999	0.042	\$37,501 to \$40,000	0.30 (30%)
\$4,000	\$4,999	0.024	\$10,000	\$10,999	0.045	\$40,001 to \$42,500	0.20 (20%)
\$5,000	\$5,999	0.028	\$11,000	\$11,999	0.048	\$42,501 to \$44,999	0.10 (10%)
\$6,000	\$6,999	0.032	\$12,000	and greater	0.05	\$45,000 and greater	0.00 (0%)



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Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

Other Payments and Refundable Credits	A		B	
	1	00	00	00
	2	00	00	00
	3	00	00	00
	4	00	00	00
	5	00	00	00
	6	00	00	00
	7	00	00	00
	8	00	00	00

Contributions, Penalties, and Interest Schedule

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

Voluntary Contributions

Contributions	A		B	
	1	00	00	00
	2	00	00	00
	3	00	00	00
	4	00	00	00
Total voluntary contributions				
Amend	1	00	00	00
	2	00	00	00
	3	00	00	00
	4	00	00	00
	5	00	00	00
Penalties and Interest	6	00	00	00
	7	00	00	00
This is your contributions, penalties, and interest.				

Calculation of Interest on Underpayment of Estimated Taxes - Short Method

Worksheet

If you are filing separately on the same form, combine column A and B for each of the calculations.

\$500 Threshold	1	00	00
	2	00	00
	3	00	00
	4	00	00
	5	00	00
If your result is \$500 or less, stop here; you do not owe interest on your underpayment.			
Underpayment for 2021	6	00	00
	7	00	00
	8	00	00
	9	00	00
	10	00	00
This is your total underpayment for 2021.			
If the result is zero or less, stop here; you do not owe interest on your underpayment.			
Interest	11	00	00
	12	00	00
	13	00	00
This is your interest on the underpayment of estimated taxes.			

MT-529 Schedule

If you would like to deposit all or a portion of your refund into a 529 Qualified Tuition Program (Family Education Savings Account) or 529A Achieving a Better Life Experience Account **please complete this form.**

You can make contributions to both Montana and out-of-state 529 and 529A accounts. Before completing this schedule, verify the direct deposit requirements with the program administrator.

General Information

- To use this form, the 529 or 529A account must already be open.
- Montana 529A plans require a minimum deposit of \$25 per account.
- If the amount you elect to deposit exceeds your available overpayment for any reason, **your deposit will be canceled**, and any remaining funds will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in either or both accounts. Complete all the fields below for each account.

- Select 529 Qualified Tuition Program (Family Education Savings Account) and/or 529A Achieving a Better Life Experience Account
- Enter the financial institution or bank routing number
- Enter the account number
- Enter the amount to be deposited into each account
- Enter the total amount to be deposited on line 3
- Report the total deposit amount on Form 2, page 2, Refund Schedule, line 3

1	Account Type	<input type="checkbox"/> 529 Qualified Tuition Program	<input type="checkbox"/> 529A Achieving a Better Life Experience
	RTN#	<input type="text"/>	ACCT# <input type="text"/>
			Amount 1 <input type="text"/> 00
2	Account Type	<input type="checkbox"/> 529 Qualified Tuition Program	<input type="checkbox"/> 529A Achieving a Better Life Experience
	RTN#	<input type="text"/>	ACCT# <input type="text"/>
			Amount 2 <input type="text"/> 00
3	Add lines 1 and 2. Enter this amount on Form 2, page 2, Refund Schedule, line 3.		<input type="text"/>
	Your Total Deposit Amount ►		Total 3 <input type="text"/> 00

Contact Information for Montana Plans

Montana Family Education Savings

<https://achievemontana.com>ClientService@AchieveMontana.com

(877) 486-9271

Montana Achieving a Better Life Experience

<https://savewithable.com>

(888) 609-3461

For out-of-state plans, contact your account administrator.

Include this schedule with your Montana income tax return.

2021 Montana Individual Income Tax Return

Form 2

Page 1

For the year Jan 1 – Dec 31, 2021, or the tax year beginning

and ending

First name and initial

Last name

Social Security Number

Deceased? Date of death

PETER

L DALE

900121234

Mark if this is an amended return.

Spouse's first name and initial

Last name

Spouse's Social Security Number

Deceased? Date of death

LOISE

M DALE

333125432

Current mailing address

City

State

ZIP Code + 4

(See page 2) 505 MAIN STREET APT. #123

SKYLINE

NY

143211234

Filing Status

1 Single

3 Head of household

4 Married filing jointly

Residency Status

1 Resident full-year

North Dakota reciprocity

X 2a Married filing separately on the same form

Mark only one box.

2 Nonresident full-year

2b Married filing separately on separate forms

If using 2b or 2c, enter your spouse's SSN below.

3 Resident part-year

(See instructions)

2c Married filing separately and spouse not filing

Dependents

First name

Last name

Social Security Number

Relationship

Mark if disabled

STEWIE

DALE

232541234

SON

MAGGIE

DALE

123326532

DAUGHTER

CHRIS

DALE

543236543

SON

Exemptions

a X Yourself

65 or older

X Blind

Enter number marked

b Spouse

X 65 or older

Blind

Enter number marked

c Enter the total number of dependents. If more than 3 dependents, see instructions.

d Add lines a through c.

This is your total number of exemptions.

Column A

Column B (for spouse when filing separately using filing status 2a)

2

1

7

9

1

Federal Income

1 Wages, salaries, tips, etc. Include federal Form(s) W-2

2a Tax-exempt interest

2a

00

00

2b Taxable interest

2b

00

00

3a Qualified dividends

3a

00

00

3b Ordinary dividends

3b

00

00

4a IRA distributions

4a

00

00

4b Taxable amount

4b

00

00

5a Pensions and annuities

5a

00

00

5b Taxable amount

5b

00

00

6a Social Security benefits

6a

00

00

6b Taxable amount

6b

00

00

7 Capital gain or (loss). Attach Schedule D if required. If not required, mark here

00

00

8 Other income from Schedule 1, line 10 (See page 3)

63

00

301

9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8.

This is your total income.

63

00

301

10 Adjustments to income from Schedule 1, line 25 (See page 3)

95

00

812

11 Subtract line 10 from line 9.

This is your Federal Adjusted Gross Income.

0

00

0

Taxable Income

12 Montana additions (See page 4)

71

00

74

13 Montana subtractions (See page 5)

54285

00

86181

14 Montana Adjusted Gross Income. Add lines 11 and 12, then subtract line 13.

-54214

00

-86107

15 Standard or itemized deductions. Mark this box and include page 7 if you elect to itemize.

4580

00

7020

16 Exemptions. Multiply \$2,580 by your total number of exemptions.

23220

00

2580

17 Taxable income. Subtract lines 15 and 16 from line 14. If zero or less, enter 0.

0

00

0

Tax, Credits and Payments

18 Tax liability before credits (See instructions)

9000

00

10000

19 Nonrefundable credits (See page 9.) Do not enter an amount larger than line 18.

500

00

2000

20 Tax after nonrefundable credits. Subtract line 19 from line 18.

8500

00

8000

21 Montana tax withheld on Forms W-2 and 1099

9000

00

9200

22 Other payments and refundable credits (See page 11)

9000

00

9200

23a Earned Income Tax Credit

Enter your federal EITC

23a

00

23b Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions)

00

00

00

24 Contributions, penalties, and interest (See page 11)

25

00

8

25 Total payments. Add lines 21, 22, and 23b, then subtract line 24.

17975

00

18392

26 If line 25 is less than line 20, subtract line 25 from line 20.

This is your TAX DUE

00

00

00

Pay online at <https://tap.dor.mt.gov> or make checks payable to Montana Department of Revenue

27 If line 25 is more than line 20, subtract line 20 from line 25.

This is your TAX OVERPAID

9475

00

10392

Go to Page 2 to complete your return and claim any refund.



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9/2/21

Additional Dependents

	First Name	Last Name	SSN	Relationship	Disabled Y/N
1	CEE	DALE	400040404	DAUGHTER	N
2	DEE	DALE	400050505	SON	Y
3	QUEUE	DALE	400060606	DAUGHTER	N
4	ZEE	DALE	400070707	SON	N
5					
6					
7					
8					
9					
10					
11					
12					

Filing Status 2a Payment ScheduleIf your filing status is 2a, you **must complete** this schedule **only if** there is an amount on page 1, line 26, **and** on page 1, line 27.

Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

1 Enter the amount from line 26, tax due	1		00
2 Enter the amount from line 27, tax overpaid	2	1700	00
3 Subtract line 2 from line 1, enter the result but not less than zero This is your net amount due.	3	0	00
4 Subtract line 1 from line 2, enter the result but not less than zero This is your net overpayment.	4	1700	00

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

		A	B
1 Enter your overpayment from page 1, line 27 or from the Filing Status 2a Payment Schedule, line 4	1	500 00	1200 00
2 Amount from line 1 you want applied to your 2022 estimated tax	2		00
3 Amount from line 1 you want deposited into a 529 or 529A account (See page 12)	3		00
4 Subtract lines 2 and 3 from line 1. This is your REFUND ►	4	500 00	1200 00

If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below.

If the direct deposit option is available and you wish to use it, provide your bank account information, and sign your return below.

Your
Direct
Deposit
Account

RTN# 555123445 ACCT# 12345678912345678

If using direct deposit, you are required to mark one box. ☐ Checking ☒ SavingsIf this deposit is going to an account located outside of the United States or its territories, mark this box. ☐**REQUIRED****Signature, Paid Preparer, and Third-Party Designee**

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature is required.		Spouse's signature	
<input checked="" type="checkbox"/>	Date 01022022	<input checked="" type="checkbox"/>	Date 02022022
Taxpayer daytime phone number 987 987 9879			
Paid preparer's signature			
	Preparer's PTIN P10101010	Firm's FEIN 202020220	<input checked="" type="checkbox"/> Mark if paid preparer is also a Third-Party Designee.
Preparer daytime phone number 505 606 7080			
<input type="checkbox"/> Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.			
Name			Phone number 456 555 4321

☐ **Farming business net operating loss carryback waiver.** Mark this box if you do not want to carry back your 2021 farming business net operating loss.

Amended Return Information

Mark the appropriate box.

- ☐ a NOL carryback
- ☐ b Federal audit
- ☐ c Amended federal return
- ☐ d Filing status
- ☐ e Other

In the table below, indicate the reasons for the changes you made to your Montana tax return.

Form or Schedule	Line or Box	Reason



Schedule 1 (federal Form 1040 or 1040-SR)**Additional Income and Adjustments to Income**

Enter your additional income and adjustments to income from Form 1040, Schedule 1

		A	B
Additional Income	1 Taxable refunds, credits, or offsets of state and local income taxes	1 00	10 00
	2a Alimony received	2a 2 00	20 00
	2b Date of original divorce or separation agreement	2b	
	3 Business income or (loss). Include federal Schedule C.	3 3 00	30 00
	4 Other gains or (losses). Include federal Form 4797.	4 4 00	40 00
	5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E.	5 5 00	50 00
	6 Farm income or (loss). Include federal Schedule F.	6 6 00	60 00
	7 Unemployment compensation	7 7 00	70 00
	8 Other income.		
	8a Net operating loss	8a 00	00
8b Gambling income	8b 00	00	
8c Cancellation of debt	8c 35 00	21 00	
8d Foreign earned income exclusion from Form 2555	8d 00	00	
8e Section 461(l) excess business loss adjustment	8e 00	00	
8x Other income from Form 1040, Schedule 1 lines 8e through 8n, 8p, and 8z	8x 00	00	
9 Total other income. Add lines 8a through 8x.	9 35 00	21 00	
10 Combine lines 1 through 7 and 9. Enter here and on page 1, line 8.	10 63 00	301 00	
Adjustments to Income	11 Educator expenses	11 00	00
	12 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106.	12 9 00	90 00
	13 Health savings account deduction. Include federal Form 8889.	13 45 00	450 00
	14 Moving expenses for members of the Armed Forces. Include federal Form 3903.	14 1 00	10 00
	15 Deductible part of self-employment tax. Include federal Schedule SE.	15 2 00	20 00
	16 Self-employed SEP, SIMPLE, and qualified plans	16 3 00	30 00
	17 Self-employed health insurance deduction	17 4 00	40 00
	18 Penalty on early withdrawal of savings	18 5 00	50 00
	19a Alimony paid	19a 00	00
	19b Recipient's SSN	19b	
	19c Date of original divorce or separation agreement	19c	
	20 IRA deduction	20 00	00
	21 Student loan interest deduction	21 11 00	110 00
	22 Reserved for future use	22	
	23 Archer MSA deduction	23 00	00
24 Other adjustments. List types and total amount. OTHER	24 15 00	12 00	
25 Add lines 11 through 24. Enter the total on page 1, line 10.	25 95 00	812 00	

Montana Medical Savings Account (MSA) Schedule

If you have an MSA, you must report your beginning and ending balance each year.

		A	B
Subtraction	1 Beginning balance. If this is a new account, enter 0.	1 00	00
	2 Total contributions for the year	2 00	00
	3 Earnings from the account: interest, dividends, capital gains, etc.	3 00	00
	4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5)	4 00	00
	5 Ending balance. Enter your ending balance as shown on your year-end account statement.	5 00	00
Nonqualified Withdrawal and Penalty	1 Total withdrawals made during the year	1 00	00
	2 Withdrawals for eligible expenses (See instructions)	2 00	00
	3 Nonqualified withdrawals. Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6.	3 00	00
	4 Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)	4 00	00
	5 Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3.	5 00	00
	6 Penalty. Multiply line 5 by 10% (0.10) and include the total on Contributions, Penalties, and Interest Schedule, line 5 (See page 11)	6 00	00



Montana Additions Schedule

Enter your additions to Federal Adjusted Gross Income on the corresponding lines.

		A	B
General Additions	1 Recovery of federal income tax deducted in 2020 (See worksheet below)	7 00	8 00
	2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	10 00	1 00
	3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	2 00	3 00
	4 Dividends not included in Federal Adjusted Gross Income	8 00	9 00
	5 Adjustment for smaller federal estate and trust taxable distributions	4 00	5 00
Savings Accounts	6 Montana medical savings account nonqualified withdrawals (See page 3)	6 00	7 00
	7 First-time home buyer savings account nonqualified withdrawals	3 00	4 00
Business Additions	8 Allocation of compensation to spouse in sole proprietorship	1 00	2 00
	9 Federal net operating loss deduction	3 00	4 00
	10 Dependent care assistance credit adjustment	4 00	5 00
	11 Farm and ranch risk management account taxable distributions	00	00
	12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1	5 00	6 00
	13 Title plant depreciation and amortization	9 00	10 00
	14 Other additions. Specify: <u>1</u>	2 00	2 00
Retirement	15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.	64 00	66 00
	16 Addition to taxable Social Security benefits (See page 6)	7 00	8 00
Total	17 Add lines 15 and 16, and enter the total on page 1, line 12 This is your total additions to Federal Adjusted Gross Income.	71 00	74 00

Recovery of Federal Income Tax Deducted in 2020

Worksheet

If you chose the standard deduction in 2020, your refund is not taxable. Do not complete this worksheet.

	A	B
1 Enter your total federal taxes paid in 2020 as reported on your 2020 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1177 00	1177 00
2 Enter the federal income tax refund you received in 2021	88 00	99 00
3 Enter any refundable credits claimed on your 2020 federal Form 1040	10 00	15 00
4 Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid.	78 00	84 00
If the result is zero or less, stop here. Your federal refund is not taxable.		
5 Enter the amount reported on your 2020 Form 2, Itemized Deductions Schedule, line 4	6543 00	9876 00
6 Enter the federal income taxes included on line 16 of your 2020 federal Form 1040	6050 00	9090 00
7 Subtract line 4 from line 1 and enter the result here, but not less than zero	1099 00	1093 00
8 Subtract line 7 from line 5	5444 00	8783 00
9 Subtract line 6 from line 5	493 00	786 00
10 Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.	493 00	786 00
If the result is zero or less, stop here. Your federal refund is not taxable.		
11 Enter the amount reported on your 2020 Form 2, Itemized Deductions Schedule, line 19	5505 00	5606 00
12 Enter your Montana Adjusted Gross Income from 2020 Form 2, page 1, line 14	9890 00	19890 00
13 Calculate the 2020 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,130 or more than \$4,790. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,260 or more than \$9,580.	1998 00	398 00
14 Subtract line 13 from line 11	3507 00	5208 00
If the result is zero or less, stop here. Your federal refund is not taxable.		
15 If your 2020 taxable income was less than zero, enter your 2020 taxable income as a negative number. Otherwise enter 0.	00	00
16 Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on the Additions Schedule, line 1. This is your recovery of federal income tax deducted in 2020.	493 00	786 00



Montana Subtractions Schedule

Enter your subtractions from Federal Adjusted Gross Income on the corresponding lines.

		A	B
General Subtractions	1 State income tax refunds included on Schedule 1, line 1 (See page 3)	1	00 00
	2 Interest and mutual fund dividends from federal bonds, notes, and obligations	2	40000 00 50000 00
	3 Partial interest exemption for taxpayers 65 and older	3	3 00 00
	4 Adjustment for larger federal estate and trust taxable distribution	4	00 00
	5 Exemption for certain income of child taxed to parent	5	6 00 00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	6	00 1000 00
Employment	7 Unemployment compensation	7	00 35000 00
	8 Exempt tribal income. Include Form ETM.	8	00 00
	9 Certain taxed tips and gratuities	9	1 00 6 00
	10 Workers' compensation benefits	10	12000 00 00
	11 Certain health insurance premiums taxed to employee	11	00 100 00
	12a Student loan repayments for health care professional included in gross income	12a	200 00 00
12b Student loan repayments for educator included in gross income	12b	22 00 19 00	
Military	13 Military salary of active duty servicemembers	13	2000 00 00
	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	14	1 00 2 00
Savings Accounts	15 Montana medical savings account deposits and earnings (See page 3)	15	00 50 00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB.	16	50 00 00
	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)	17	00 00
	18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	18	00 00
Status	19 Carryover of capital losses incurred prior to 2007	19	00 00
	20 Carryover of passive losses incurred prior to 2007	20	00 00
Business Subtractions	21 Allocation of compensation to spouse in sole proprietorship	21	00 00
	22 Montana net operating loss carryover from Form NOL	22	00 00
	23 Business-related expenses for purchasing recycled material. Include Form RCYL.	23	00 00
	24 Business expenses not included on page 1, line 11, due to an existing federal credit taken. (Do not include depreciation deductions)	24	00 00
	25 Certain expenses incurred by medical marijuana providers (See instructions)	25	00 00
	26 Sales of land to beginning farmers	26	00 00
	27 Capital gains and dividends from small business investment companies	27	00 00
	28 Certain gains recognized by liquidating corporation	28	00 00
	29 Farm and ranch risk management account deposits. Include Form FRM.	29	00 00
	30 Donation of mineral exploration information	30	00 00
	31 Capital gain on eligible sale of mobile home park.	31	00 00
	32 Total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	32	00 00
Retirement	33 Partial retirement disability income exemption for taxpayers under age 65	33	00 1 00
	34 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 5b	34	00 00
	35 Partial pension, annuity, and IRA income exemption (See page 6)	35	2 00 3 00
	36 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 35.	36	54285 00 86181 00
	37 Add your subtraction from federal taxable Social Security benefits (See page 6) and your Tier I Railroad Retirement benefits	37	00 00
Total	38 Add lines 36 and 37, and enter the total on page 1, line 13. This is your total subtractions from Federal Adjusted Gross Income.	38	54285 00 86181 00



Partial Pension, Annuity, and IRA Income Exemption Schedule

If you are married filing jointly, complete lines 1 through 3a in Columns A and B separately for each spouse.

	A	B
1 Maximum exclusion amount	4 4 0 0 00	4 4 0 0 00
2 Pension, annuity, and IRA income. Enter the sum of page 1, line 4b and line 5b, reduced by any amount reported on Subtractions Schedule, line 34.	00	00
3a Enter the smaller of line 1 or line 2.	00	00
3b If you are married filing jointly, add line 3a in Column A and line 3a in Column B and enter the total here in Column A.	00	
4 Enter your Federal Adjusted Gross Income from page 1, line 11.	1 0 0 0 00	2 1 0 0 00
5 Federal Adjusted Gross Income limitation amount	3 6 7 0 0 00	3 6 7 0 0 00
6 Subtract line 5 from line 4 and multiply the result by 2 (x 2). If less than zero, enter 0.	00	00
7 Partial pension, annuity, and IRA income exemption. If single, head of household, or married filing separately, subtract line 6 from line 3a. If married filing jointly, subtract line 6 from line 3b. If less than zero, enter 0. Enter the result on Subtractions Schedule, line 35 (See page 5).		
This is your partial pension, annuity, and IRA income exemption.	00	00

Taxable Social Security Benefits Schedule

The taxable amount of your Social Security benefits for Montana may be different than for federal purposes.

Complete this schedule to figure how much you must enter on either the Additions or Subtractions Schedule.

	A	B
1 Total amount from box 5 of all your federal Forms SSA-1099	00	00
2 Multiply line 1 by 50% (0.50)	0 00	00
3 Subtract page 1, line 6b, from page 1, line 9, and enter the result here. (See instructions)	6 3 00	00
4 Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)	6 2 00	3 00
5 Enter the amount, if any, from page 1, line 2a	3 00	00
6 Combine lines 2, 3, 4, and 5	1 2 8 00	00
7 Enter Schedule 1, line 25 (See page 3.) Do not include student loan interest deduction.	00	00
8 Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7.	5 4 2 8 5 00	00
If the amount on line 8 is greater than on line 6, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.		
9 Subtract line 8 from line 6	00	0 00
10 Enter the amount that corresponds to your filing status. If your filing status is: • Married filing jointly, enter \$32,000 in column A; • Single or head of household, enter \$25,000 in column A; • Married filing separately, enter \$16,000 in columns A and B.	7 00	7 00
If the amount on line 10 is greater than on line 9, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.		
11 Subtract line 10 from line 9	00	00
12 Enter the amount that corresponds to your filing status. If your filing status is: • Married filing jointly, enter \$12,000 in column A; • Single or head of household, enter \$9,000 in column A; • Married filing separately, enter \$6,000 in columns A and B.	00	00
13 Subtract line 12 from line 11. If less than zero, enter 0.	00	00
14 Enter the smaller of line 11 or line 12	00	00
15 Multiply line 14 by 50% (0.50)	00	00
16 Enter here the smaller of line 2 or line 15	00	00
17 Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.	00	00
18 Add lines 16 and 17	00	00
19 Multiply line 1 by 85% (0.85)	00	00
20 Enter the smaller of line 18 or 19. This is your Montana taxable Social Security benefits.	0 00	0 00
21 Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 6b	4 00	4 00
22 If line 21 equals line 20, the amount of the federal taxable Social Security benefits that you entered on page 1, line 6b, is the same amount that is taxed by Montana. No additions or subtractions are necessary.		
23 If line 21 is less than line 20, subtract line 21 from line 20. Enter the result on Additions Schedule, line 16. (See page 4.) This is your additional amount of taxable Social Security benefits.	00	00
24 If line 21 is greater than line 20, subtract line 20 from line 21. Enter the result on Subtractions Schedule, line 37. (See page 5.) This is your reduction in taxable Social Security benefits.	4 00	4 00



Standard Deduction

Worksheet

When filing separately on the same form, each spouse must figure their own deduction.

		A	B
Maximum	1 Enter your Montana Adjusted Gross Income from page 1, line 14	00	00
	2 Multiply the amount on line 1 by 20% (0.20)	00	00
	3 If you are single or married filing separately, enter \$4,830. If you are married filing jointly or head of household, enter \$9,660.	00	00
	4 Enter the amount from line 2 or line 3, whichever is smaller	00	00
Minimum	5 If you are single or married filing separately, enter \$2,140. If you are married filing jointly or head of household, enter \$4,280.	00	00
Total	6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15. This is your standard deduction.	00	00

Itemized Deductions Schedule

If you choose to itemize your deductions, mark the box on page 1, line 15.

Medical and Dental Expenses	1 Medical and dental expenses	1a	1	00	2	00
	Enter the amount from page 1, line 14	1b	-54214	00	-86107	00
	Multiply line 1b by 7.5% (0.075)	1c	-4066	00	-6458	00
	Subtract line 1c from line 1a and enter the total here, but not less than zero. This is your deductible medical and dental expenses subject to a percentage of Montana Adjusted Gross Income.					
Federal Tax Paid/Withheld in 2021	2 Medical insurance premiums not deducted elsewhere on your return					
	3 Long-term care insurance premiums not deducted elsewhere on your return					
	4 Federal income tax withheld	4a	7	00	8	00
	Federal estimated tax payments	4b	8	00	9	00
State and Local Taxes Limited to \$10,000	2020 federal income taxes paid	4c	9	00	10	00
	Other back year federal income taxes	4d		00		00
	Add lines 4a through 4d and enter the total here, but not more than \$5,000 if you are single, head of household, or married filing separately; or \$10,000 if you are married filing jointly. This is your federal income tax deduction.					
		4	1	00	2	00
Other State Taxes	5 General state and local sales taxes	5a	2	00	3	00
	Local income taxes	5b	3	00	4	00
	Real estate taxes paid	5c	4	00	5	00
	Value-based personal property taxes	5d	5	00	6	00
Interest	Add lines 5a through 5d, enter the total here, but not more than \$10,000 if your status is single, head of household or married filing jointly; or \$5,000 if you are married filing separately. This is your state and local tax deduction.					
		5		00		00
	6 Montana light vehicle registration fees	6		00		00
	7 Per capita livestock fees	7		00		00
Gifts to Charity	8 Other deductible taxes paid. List type and amount:	8		00		00
	9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, Social Security Number, and address	9	100	00		00
	10 Investment interest. Include federal Form 4952.	10		00		00
Miscellaneous Deductions	11 Charitable contributions made by cash or check	11		00		00
	12 Charitable contributions made by other than cash or check	12		00	6	00
	13 Charitable contribution carryover from the previous year	13	7	00		00
	14 Child and dependent care expenses. Include Montana Form 2441-M.	14	6	00	3	00
Total	15 Casualty and theft losses. Include federal Form 4684.	15		00	1	00
	16 Political contributions, limited to \$100 per taxpayer	16		00		00
	17 Gambling losses allowed under federal law	17		00		00
	18 Other miscellaneous deductions. List type and amount:	18		00		00
	19 Add lines 1 through 18, and enter the total on page 1, line 15. This is your total itemized deductions.	19	4192	00	6485	00



Resident Part-Year Required Information

Date of Change

State moved to

State moved from

Nonresident / Part-Year Resident Ratio Schedule

Enter your Montana source income that is included in Montana Adjusted Gross Income on page 1, line 14.

		A	B
Montana Source Income	1 Wages, salaries, tips, etc.	00	00
	2 Interest	00	00
	3 Ordinary dividends	00	00
	4 Refunds, credits, or offsets of local income taxes	00	00
	5 Alimony received	00	00
	6 Business income or (loss)	00	00
	7 Capital gain or (loss)	00	00
	8 Other gains or (losses)	00	00
	9 IRAs, pensions, and annuities	00	00
	10 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <input type="checkbox"/> Mark this box if Montana source losses are carried over to next year. (See instructions)	00	00
	11 Farm income or (loss)	00	00
	12 Social Security benefits	00	00
	13 Other income and adjustments to income (See instructions)	00	00
	14 Montana source additions to income (See instructions)	00	00
	15 Montana source net operating loss (See instructions)	00	00
	16 Montana source income. Add lines 1 through 15.	00	00
MT AGI 17 Enter your Montana Adjusted Gross Income from page 1, line 14	00	00	
Ratio	18 Divide the amount on line 16 by the amount on line 17. Round to 6 decimal places and do not enter more than 1.000000.		
	This is your nonresident or part-year resident ratio.		

Tax Liability Schedule

Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute the tax on their volume of sales on line 3b when eligible.

		A	B
Tax Liability	1 Tax from the tax table below	00	00
	2 Recapture taxes (See instructions) <input type="checkbox"/> Code <input type="checkbox"/> Code	00	00
	3a Nonresident tax. Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	00	00
	3b Alternative tax method for certain nonresidents (See instructions)	00	00
	4 Tax on lump-sum distributions. Include federal Form 4972.	00	00
	5 Part-year resident tax. Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	00	00
6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 18.	00	00	

2021 Montana Individual Income Tax Rates

If your taxable income (page 1, line 17) is:

More than	But not more than	Then your tax rate is	Less
\$0	\$3,100	1% of taxable income	\$0
\$3,100	\$5,500	2% of taxable income	\$31
\$5,500	\$8,400	3% of taxable income	\$86
\$8,400	\$11,400	4% of taxable income	\$170
\$11,400	\$14,600	5% of taxable income	\$284
\$14,600	\$18,800	6% of taxable income	\$430
More than \$18,800		6.9% of taxable income	\$599

Example:

Your taxable income is \$25,000.

 $\$25,000 \times 6.9\% (0.069) = \$1,725$ $\$1,725 - \$599 = \$1,126$ tax

Nonrefundable Credits Schedule

Enter your nonrefundable credits, including any carryover credits that may be available from 2020.

		A	B
Single Year Credits - No Carryover Provision	1 Resident capital gains credit. 2% of capital gain entered on page 1, line 7.	00	00
	2 Nonresident/part-year resident capital gains credit. 2% of capital gain entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 8)	00	00
	3 Credit for an income tax liability paid to another state or country (See schedule below)	00	00
	4 College contribution credit. Include Form CC.	00	00
	5 Qualified endowment credit. Include Form QEC.	00	00
	6 Energy conservation installation credit. Include Form ENRG-C.	00	00
	7 Alternative fuel credit. Include Form AFCR.	00	00
	8 Health insurance for uninsured Montanans' credit. Include Form HI.	00	00
	9 Elderly care credit. Include Form ECC.	00	00
	10 Recycle credit. Include Form RCYL.	00	00
	11 Innovative educational program credit	00	00
	12 Student scholarship organization credit	00	00
	13 Apprenticeship credit	00	00
	14 Trades education and training credit	00	00
Nonrefundable Credits with Carryover Provision	15 Biodiesel blending and storage credit. Include Form BBSC.	00	00
	16 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. <input type="checkbox"/> CGR Account ID: <input type="text"/> C G R	00	00
	17 Geothermal systems credit. Include Form ENRG-A.	00	00
	18 Alternative energy systems credit. Recognized non-fossil form of energy generation.	00	00
	19 Alternative energy systems credit. Low emission wood or biomass combustion device. Include Form ENRG-B if you are claiming a credit on lines 18 or 19.	00	00
	20 Alternative energy production credit. Include Form AEPC.	00	00
	21 Dependent care assistance credit. Include Form DCAC.	00	00
	22 Historic property preservation credit. Include federal Form 3468.	00	00
	23 Infrastructure users fee credit. Include Form IUFC.	00	00
	24 Empowerment zone credit	00	00
	25 Increasing research activities credit. Include a detailed schedule of the credit carryforward.	00	00
	26 Mineral and coal exploration incentive credit. Include Form MINE-CRED.	00	00
	27 Adoption credit. Include federal Form 8839.	00	00
	28 Media credit. Include Form MEDIA-CLAIM	00	00
Total	29 Add lines 1 through 28, and enter the total on page 1, line 19. This is your total nonrefundable credits.	00	00

Credit for Income Tax Paid to Another State or Country Schedule

You may have paid income tax on income sourced to another state while a MT resident. Use this schedule to calculate this credit. You cannot claim this credit if a foreign tax credit is claimed for federal tax purposes.

		A	B
Credit for Taxes Paid to Another State or Country	1 Enter your income sourced and taxable to another state or country that is included in your Montana Adjusted Gross Income or in your Montana source income if a part-year resident. (See instructions)	00	00
	2 Enter all income sourced and taxable to the other state or country. Enter state's abbreviation. <input type="text"/>	00	00
	3 Enter your income sourced and taxable to Montana. If a full-year resident, enter page 1, line 14. If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)	00	00
	4 Enter your total income tax liability paid to the other state or country (See instructions)	00	00
	5 Enter your Montana tax liability (See instructions)	00	00
	6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.		
	7 Multiply line 4 by line 6	00	00
	8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.		
	9 Multiply line 5 by line 8. (If you have capital gains included on line 1, see instructions.)	00	00
	10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3 (See above.) This is your credit for income tax paid to another state or country.	00	00



Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2021.
- Your gross household income of all household members is less than \$45,000 for the tax year.
- You have lived in Montana for at least nine months during the tax year; and,
- You occupied a Montana residence as a renter, owner, or lessee for at least six months during the tax year.

Enter physical address of Montana residence
(if different than mailing address entered on Form 2)Address
CityFor lines 1-7 and 9, use the amounts reported on **Forms 2, page 1**, for all members of the household. (See instructions)

		Household
Gross Household Income	1 Enter the Federal Adjusted Gross Income from line 11	1 00
	2 Enter the tax-exempt interest from line 2a	2 00
	3 Enter any IRA distributions reported on line 4a not included on line 4b. Do not include rollovers.	3 00
	4 Enter any pensions and annuities reported on line 5a not included on line 5b. Do not include rollovers.	4 00
	5 Subtract the taxable Social Security benefits reported on line 6b from the amount on line 6a	5 00
	6 Social Security payments not reported, except when paid directly to a nursing home	6 00
	7 Refundable credits received, including the elderly homeowner/renter credit received in 2021	7 00
	8 Other income not included above (See instructions)	8 00
	9 Enter all losses included in the Federal Adjusted Gross Income on line 11 (See instructions)	9 00
	10 Add lines 1 through 9. This is your gross household income.	10 00
Net Household Income	11 Your standard exclusion is entered here for you.	11 6 3 0 0 00
	12 Subtract line 11 from line 10 and enter the result here, but not less than zero	12 00
	13 Enter your multiplier rate from the Household Income Reduction Table (See table below)	13
	14 Multiply line 12 by line 13. This is your net household income.	14 00
Credit Computation	15 Enter the property tax that you were billed for your Montana residence and up to one acre in 2021	15 00
	16 Enter the rent that you paid in 2021 for your Montana residence	16 00
	17 Multiply line 16 by 15% (0.15)	17 00
	18 Add lines 15 and 17	18 00
	19 Subtract line 14 from line 18 and enter the result here, but not less than zero	19 00
	20 Enter the lesser of line 19 or \$1,000	20 00
	21 Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	21
	22 Multiply line 20 by the percentage on line 21, and enter the total here and on Other Payments and Refundable Credits Schedule, line 6. (See page 11.) This is your elderly homeowner/renter credit.	22 00

To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, and any other pages used to complete your return.

Long-Term Care Facility Rent Calculation

Worksheet

LTC Rent		
1	Total payment to the facility	00
2	If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)	00
3	If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)	00
4	Subtract lines 2 and 3 from line 1. This is your rent. Enter here and on line 16 of the schedule above.	00

Household Income Reduction Table – If your household income on line 12 is:

At least	But not more than	Multiplier	At least	But not more than	Multiplier
\$0	\$1,999	0	\$7,000	\$7,999	0.035
\$2,000	\$2,999	0.006	\$8,000	\$8,999	0.039
\$3,000	\$3,999	0.016	\$9,000	\$9,999	0.042
\$4,000	\$4,999	0.024	\$10,000	\$10,999	0.045
\$5,000	\$5,999	0.028	\$11,000	\$11,999	0.048
\$6,000	\$6,999	0.032	\$12,000	and greater	0.05

Credit Multiplier Table

If line 10 is:	Multiplier
Less than \$35,000	1.00 (100%)
\$35,000 to \$37,500	0.40 (40%)
\$37,501 to \$40,000	0.30 (30%)
\$40,001 to \$42,500	0.20 (20%)
\$42,501 to \$44,999	0.10 (10%)
\$45,000 and greater	0.00 (0%)

Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

		A		B	
Other Payments and Refundable Credits	1 2021 estimated tax payments	1	9000	00	9200 00
	2 Overpayment applied from 2020 return	2		00	00
	3 Total withholding from Montana Schedules K-1	3		00	00
	4 Emergency lodging credit. Include Form ELC.	4		00	00
	5 Unlocking public lands credit	5		00	00
	6 Elderly homeowner/renter credit (See schedule on page 10, line 22)	6		00	
	7 Other payments (See instructions)	7		00	00
	8 Add lines 1 through 7, enter on page 1, line 22. This is your other payments and refundable credits.	8	9000	00	9200 00

Contributions, Penalties, and Interest Schedule

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

		A						B										
Contributions	Voluntary Contributions																	
	1 Nongame Wildlife Program	a	\$5	\$10	\$20		00	other amount	a	\$5	\$10	\$20	00 other amount					
	Child Abuse Prevention	b	\$5	\$10	\$20		00	other amount	b	\$5	\$10	\$20	00 other amount					
	Agriculture Literacy in MT Schools	c	\$5	\$10	<input checked="" type="checkbox"/> \$20		00	other amount	c	\$5	\$10	\$20	00 other amount					
	MT Military Family Relief Fund	d	\$5	\$10	\$20		00	other amount	d	<input checked="" type="checkbox"/> \$5	\$10	\$20	00 other amount					
		A						B										
		Total voluntary contributions																
		1	20		00		5		00									
Amend	2 If filing an amended return, enter overpayments already refunded or applied to 2022	2	5		00		3		00									
Penalties and Interest	3 Interest on underpayment of estimated taxes (See worksheet below)	3			00													
	If applicable, mark the appropriate box <input type="checkbox"/> 2/3 farming gross income <input type="checkbox"/> Estimated payments were made using the annualization method																	
	4 Late file penalty, late payment penalty and interest (See instructions)	4			00				00									
Total	5 Other penalties (See instructions)	5			00				00									
	6 Add lines 1 through 5, and enter the total on page 1, line 24.	6	25		00		8		00									
		This is your contributions, penalties, and interest.																

Calculation of Interest on Underpayment of Estimated Taxes - Short Method

Worksheet

If you are filing separately on the same form, combine column A and B for each of the calculations.

\$500 Threshold	1 Total tax due reported on page 1, line 20	1		00
	2 Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 21	2		00
	3 Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 6 (See schedule above)	3		00
	4 Add lines 2 and 3	4		00
	5 Subtract line 4 from line 1	5		00
If your result is \$500 or less, stop here; you do not owe interest on your underpayment.				
Underpayment for 2021	6 Multiply line 1 by 90% (0.90)	6		00
	7 Income tax liability that you entered on your 2020 Form 2, page 1, line 20	7		00
	8 Enter the smaller of line 6 or line 7	8		00
	9 Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)	9		00
	10 Subtract line 9 from line 8.	10		00
This is your total underpayment for 2021.				
If the result is zero or less, stop here; you do not owe interest on your underpayment.				
Interest	11 Multiply line 10 by 2.000% (0.02000)	11		00
	12 If you paid the amount on line 10 on or after April 18, 2022, enter 0. If you paid the amount on line 10 before April 18, multiply the amount on line 10 by the number of days you paid before April 18 and then by 0.0000822.	12		00
	13 Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above)	13		00
This is your interest on the underpayment of estimated taxes.				



MT-529 Schedule

If you would like to deposit all or a portion of your refund into a 529 Qualified Tuition Program (Family Education Savings Account) or 529A Achieving a Better Life Experience Account **please complete this form.**

You can make contributions to both Montana and out-of-state 529 and 529A accounts. Before completing this schedule, verify the direct deposit requirements with the program administrator.

General Information

- To use this form, the 529 or 529A account must already be open.
- Montana 529A plans require a minimum deposit of \$25 per account.
- If the amount you elect to deposit exceeds your available overpayment for any reason, **your deposit will be canceled**, and any remaining funds will be refunded by check or direct deposit.

Instructions

You may deposit all or a portion of your refund in either or both accounts. Complete all the fields below for each account.

- Select 529 Qualified Tuition Program (Family Education Savings Account) and/or 529A Achieving a Better Life Experience Account
- Enter the financial institution or bank routing number
- Enter the account number
- Enter the amount to be deposited into each account
- Enter the total amount to be deposited on line 3
- Report the total deposit amount on Form 2, page 2, Refund Schedule, line 3

1	Account Type	<input type="checkbox"/> 529 Qualified Tuition Program	<input type="checkbox"/> 529A Achieving a Better Life Experience		
	RTN#	<input type="text"/>	ACCT#	<input type="text"/>	
				Amount 1	<input type="text"/> 00
2	Account Type	<input type="checkbox"/> 529 Qualified Tuition Program	<input type="checkbox"/> 529A Achieving a Better Life Experience		
	RTN#	<input type="text"/>	ACCT#	<input type="text"/>	
				Amount 2	<input type="text"/> 00
3	Add lines 1 and 2. Enter this amount on Form 2, page 2, Refund Schedule, line 3.				
	Your Total Deposit Amount ►				Total 3 <input type="text"/> 00

Contact Information for Montana Plans

Montana Family Education Savings
<https://achievemontana.com>
ClientService@AchieveMontana.com
 (877) 486-9271

Montana Achieving a Better Life Experience
<https://savewithable.com>
 (888) 609-3461

For out-of-state plans, contact your account administrator.

Include this schedule with your Montana income tax return.

