



2019 Montana Individual Income Tax Return

Form 2

Page 1

For the year Jan 1 – Dec 31, 2019 or the tax year beginning MMDDYYYY

and ending MMDDYYYY

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

Spouse's first name and initial Last name Spouse's Social Security Number Deceased? Date of death

Current mailing address City State ZIP+4

(See page 2) Filing Status

1 Single 3 Head of household 4 Married filing jointly Residency Status

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

2c Married filing separately and spouse not filing XXXXXXXX

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

Exemptions a X Yourself X 65 or older X Blind Enter number marked

b X Spouse X 65 or older X 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 XXXXXXXX 00 XXXXXXXX 00 2b Taxable interest

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

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

4c Pensions and annuities 4c XXXXXXXX 00 XXXXXXXX 00 4d Taxable amount

5a Social Security benefits 5a XXXXXXXX 00 XXXXXXXX 00 5b Taxable amount

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

7a Other income from Schedule 1, line 9 (See page 3)

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

8a Adjustments to income from Schedule 1, line 22 (See page 3)

8b Subtract line 8a from line 7b. This is your federal adjusted gross income.

9 Montana additions (See page 4)

10 Montana subtractions (See page 5)

11 Montana adjusted gross income. Add lines 8b and 9, then subtract line 10.

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

13 Exemptions. Multiply \$2,510 by your total number of exemptions.

14 Taxable income. Subtract lines 12 and 13 from line 11. If zero or less, enter 0.

15 Tax liability before credits (See instructions)

16 Nonrefundable credits (See page 9.) Do not enter an amount larger than line 15.

17 Tax after nonrefundable credits. Subtract line 16 from line 15.

18 Montana tax withheld on Forms W-2 and 1099

19 Other payments and refundable credits (See page 11)

20a Earned Income Tax Credit Enter your federal EITC 20a XXXX 00

20b Multiply line 20a by 3% (0.03) and enter the result (Status 2a filers: See instructions)

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

22 Total payments. Add lines 18, 19, and 20b, then subtract line 21.

23 If line 22 is less than 17, subtract line 22 from line 17. This is your TAX DUE

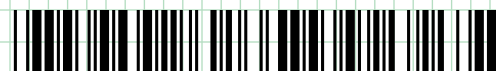
Pay online at https://tap.dor.mt.gov or make checks payable to Montana Department of Revenue

24 If line 22 is more than line 17, subtract line 17 from line 22. This is your TAX OVERPAID

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

Office Use Only

Date Received



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Status 2a Payment ScheduleIf your filing status is 2a, you **must complete** this schedule **only** if there is an amount on page 1, line 23, **and** on page 1, line 24.

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 23, tax due | 1 | XXXXXXXXXX | 00 |
| 2 | Enter the amount from line 24, tax overpaid | 2 | XXXXXXXXXX | 00 |
| 3 | Subtract line 2 from line 1, enter the result but not less than zero | This is your net amount due. | 3 | XXXXXXXXXX 00 |
| 4 | Subtract line 1 from line 2, enter the result but not less than zero | This is your net overpayment. | 4 | XXXXXXXXXX 00 |

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), in the column of the spouse with an overpayment on page 1, line 24.

Refund Schedule

- | | | A | | B | |
|---|--|------------------------------|---------------|---------------|---------------|
| 1 | Enter your overpayment from page 1, line 24 or from the Status 2a Payment Schedule, line 4 | 1 | XXXXXXXXXX 00 | XXXXXXXXXX | 00 |
| 2 | Amount from line 1 you want applied to your 2020 estimated tax | 2 | XXXXXXXXXX 00 | XXXXXXXXXX | 00 |
| 3 | Amount from line 1 you want deposited into a 529 or 529A account (See page 12) | 3 | XXXXXXXXXX 00 | XXXXXXXXXX | 00 |
| 4 | Subtract lines 2 and 3 from line 1. | This is your REFUND ► | 4 | XXXXXXXXXX 00 | XXXXXXXXXX 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 RTN# XXXXXXXXX ACCT# XXXXXXXXXXXXXXXXXXXX
Direct If using direct deposit, you are required to mark one box. ☒ Checking ☒ Savings
Deposit
Account 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

☒	_____	Date	MMDDYYYY	☒	_____	Date	MMDDYYYY
	Taxpayer daytime phone number	XXX	XXX	XXXX			

Paid preparer's signature

_____	Preparer's PTIN	Firm's FEIN	
	XXXXXXXXXX	XXXXXXXXXX	☒ Mark if paid preparer is also a Third-Party Designee.
_____	Preparer daytime phone number	XXX	XXX
		XXXX	

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

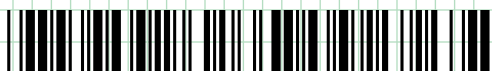
Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone number XXX XXX XXXX

Amended Return Information

Mark the appropriate box.

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

	Form or Schedule	Line or Box	Reason
☒ a NOL carryback	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
☒ b Federal audit	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
☒ c Amended federal return	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
☒ d Filing status	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
☒ e Other	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX	XX



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4 Form 2 - Page 3 – 2019 Social Security Number XXXXXXXXXX
5
6 **Schedule 1 (federal Form 1040 or 1040-SR)**
7 **Additional Income and Adjustments to Income**
8 Enter your additional income and adjustments to income from Schedule 1
9 1 Taxable refunds, credits, or offsets of state and local income taxes 1 XXXXXXXXXX 00 XXXXXXXXXX 00
10 2a Alimony received 2a XXXXXXXXXX 00 XXXXXXXXXX 00
11 2b Date of original divorce or separation agreement 2b MMDDYYYY
12 3 Business income or (loss). Include federal Schedule C. 3 XXXXXXXXXX 00 XXXXXXXXXX 00
13 4 Other gains or (losses). Include federal Form 4797. 4 XXXXXXXXXX 00 XXXXXXXXXX 00
14 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E. 5 XXXXXXXXXX 00 XXXXXXXXXX 00
15 6 Farm income or (loss). Include federal Schedule F. 6 XXXXXXXXXX 00 XXXXXXXXXX 00
16 7 Unemployment compensation 7 XXXXXXXXXX 00 XXXXXXXXXX 00
17 8 Other income. List type and amount. XXXXXXXXXXXXXXXXXXXXXXXXXXXX 8 XXXXXXXXXX 00 XXXXXXXXXX 00
18 9 Combine lines 1 through 8. Enter the total on page 1, line 7a. 9 XXXXXXXXXX 00 XXXXXXXXXX 00
19 10 Educator expenses 10 XXXXXXXXXX 00 XXXXXXXXXX 00
20 11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106. 11 XXXXXXXXXX 00 XXXXXXXXXX 00
21 12 Health savings account deduction. Include federal Form 8889. 12 XXXXXXXXXX 00 XXXXXXXXXX 00
22 13 Moving expenses for members of the Armed Forces. Include federal Form 3903. 13 XXXXXXXXXX 00 XXXXXXXXXX 00
23 14 Deductible part of self-employment tax. Include federal Schedule SE. 14 XXXXXXXXXX 00 XXXXXXXXXX 00
24 15 Self-employed SEP, SIMPLE, and qualified plans 15 XXXXXXXXXX 00 XXXXXXXXXX 00
25 16 Self-employed health insurance deduction 16 XXXXXXXXXX 00 XXXXXXXXXX 00
26 17 Penalty on early withdrawal of savings 17 XXXXXXXXXX 00 XXXXXXXXXX 00
27 18a Alimony paid 18a XXXXXXXXXX 00 XXXXXXXXXX 00
28 18b Recipient's SSN 18b XXXXXXXXXX
29 18c Date of original divorce or separation agreement 18c MMDDYYYY
30 19 IRA deduction 19 XXXXXXXXXX 00 XXXXXXXXXX 00
31 20 Student loan interest deduction 20 XXXXXXXXXX 00 XXXXXXXXXX 00
32 21 Reserved for future use 21
33 22 Add lines 10 through 21. Enter the total on page 1, line 8a. 22 XXXXXXXXXX 00 XXXXXXXXXX 00
34 X Mark if including federal write-ins.
35
36
37
38
39 **Net Operating Loss Election for Farming Losses**
40 If you do not want to carry your 2019 farming loss back, mark the box. X
41 You must make this election by the due date (including extension) for filing your income tax return.
42
43
44 **Montana Medical Savings Account (MSA) Schedule**
45 If you have an MSA, you must report your beginning and ending balance each year.
46 1 **Beginning balance.** If this is a new account, enter 0. 1 XXXXXXXXXX 00 XXXXXXXXXX 00
47 2 Total contributions for the year 2 XXXXXXXXXX 00 XXXXXXXXXX 00
48 3 Earnings from the account: interest, dividends, capital gains, etc. 3 XXXXXXXXXX 00 XXXXXXXXXX 00
49 4 Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5) 4 XXXXXXXXXX 00 XXXXXXXXXX 00
50 5 **Ending balance.** Enter your ending balance as shown on your year-end account statement. 5 XXXXXXXXXX 00 XXXXXXXXXX 00
51
52 1 Total withdrawals made during the year 1 XXXXXXXXXX 00 XXXXXXXXXX 00
53 2 Withdrawals for eligible expenses (See instructions) 2 XXXXXXXXXX 00 XXXXXXXXXX 00
54 3 **Nonqualified withdrawals.** Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6. 3 XXXXXXXXXX 00 XXXXXXXXXX 00
55 4 Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions) 4 XXXXXXXXXX 00 XXXXXXXXXX 00
56 5 Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3. 5 XXXXXXXXXX 00 XXXXXXXXXX 00
57 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 XXXXXXXXXX 00 XXXXXXXXXX 00
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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 4 – 2019

Social Security Number

XXXXXXXXXX

Montana Additions Schedule

Enter your additions to federal adjusted gross income on the corresponding lines.

General Additions

1 Recovery of federal income tax deducted in 2018 (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

Savings Accounts

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

Business Additions

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: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Retirement

15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.

16 Addition to taxable Social Security benefits (See page 6)

Total

17 Add lines 15 and 16, and enter the total on page 1, line 9

This is your total additions to federal adjusted gross income.

Recovery of Federal Income Tax Deducted in 2018

Worksheet

If you chose the standard deduction in 2018, your refund is not taxable. Do not complete this worksheet.

1 Enter your total federal taxes paid in 2018 as reported on your 2018 Form 2, Itemized Deductions Schedule, lines 4a through 4d

2 Enter the federal income tax refund you received in 2019

3 Enter any refundable credits claimed on your 2018 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 2018 Form 2, Itemized Deductions Schedule, line 4

6 Enter the federal income taxes included on line 11 of your 2018 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 2018 Form 2, Itemized Deductions Schedule, line 19

12 Enter your Montana adjusted gross income from 2018 Form 2, page 1, line 10

13 Calculate the 2018 standard deduction:

- If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,030 or more than \$4,580.
- If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,060 or more than \$9,160.

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 2018 taxable income was less than zero, enter your 2018 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 2018.

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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
3																																																																																				
4 Form 2 - Page 6 – 2019 Social Security Number XXXXXXXXXX																																																																																				
5 Partial Pension and Annuity Income Exemption Worksheet																																																																																				
6 If your federal adjusted gross income on page 1, line 8b is \$37,950 (\$40,100 if filing jointly) or more, stop here.																																																																																				
7 You do not qualify for the exemption.																																																																																				
8 A B																																																																																				
Fed AGI Limitation	1	Enter your federal adjusted gross income from page 1, line 8b	1	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	2	Federal adjusted gross income limitation amount.	2	35800	00	35800	00																																																																													
	If line 1 is less than line 2, stop here. Enter the smaller of your pension and annuity income or \$4,300 on Subtractions Schedule, line 35 (See page 5.)																																																																																			
Exemption Calculation	3	Subtract line 2 from line 1	3	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	4a	If you are single, head of household, or married filing separately, enter the smaller of each taxpayer's pension and annuity, or \$4,300.	4a	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	4b	If you are married filing jointly, enter the smaller of each spouse's pension and annuity, or \$4,300, in the spaces below: Spouse 1 XXXXXXXXXX 00 Spouse 2 XXXXXXXXXX 00	4b	XXXXXXXXXX	00																																																																															
	5	Add the amounts for Spouse 1 and Spouse 2	5	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	6	Multiply the amount on line 3 by 2 and enter the result here	6	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	7	Pension and annuity exemption. Subtract line 5 from line 4a or 4b, whichever applies, and enter the total on Subtractions Schedule, line 35 (See page 5.) If the result is less than zero, enter 0.	7	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
20 This is your partial pension and annuity exemption.																																																																																				
21																																																																																				
22 Taxable Social Security Benefits Worksheet																																																																																				
23 The taxable amount of your Social Security benefits for Montana may be different than for federal purposes.																																																																																				
24 Complete this worksheet to figure how much you must enter on either the Additions or Subtractions Schedule.																																																																																				
Modified Income	1	Total amount from box 5 of all your federal Forms SSA-1099	1	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	2	Multiply line 1 by 50% (0.50)	2	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	3	Subtract page 1, line 5b, from page 1, line 7b, and enter the result here	3	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	4	Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)	4	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	5	Enter the amount, if any, from page 1, line 2a	5	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	6	Combine lines 2, 3, 4, and 5	6	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	7	Enter Schedule 1, line 22 (See page 3.) Do not include student loan interest deduction.	7	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	8	Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7.	8	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
33 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.																																																																																				
Taxable Social Security Benefits	9	Subtract line 8 from line 6	9	XXXXXXXXXX	00	XXXXXXXXXX	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.	10	XXXXXXXXXX	00	XXXXXXXXXX	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	11	XXXXXXXXXX	00	XXXXXXXXXX	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.	12	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	13	Subtract line 12 from line 11. If less than zero, enter 0.	13	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	14	Enter the smaller of line 11 or line 12	14	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	15	Multiply line 14 by 50% (0.50)	15	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	16	Enter here the smaller of line 2 or line 15	16	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	17	Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.	17	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
Adjustments	18	Add lines 16 and 17	18	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	19	Multiply line 1 by 85% (0.85)	19	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	20	Enter the smaller of line 18 or 19. This is your Montana taxable Social Security benefits.	20	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	21	Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 5b	21	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	22	If line 21 equals line 20, the amount of the federal taxable Social Security benefits that you entered on page 1, line 5b, is the same amount that is taxed by Montana. No additions or subtractions are necessary.	22																																																																																	
	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.	23	XXXXXXXXXX	00	XXXXXXXXXX	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.	24	XXXXXXXXXX	00	XXXXXXXXXX	00																																																																													
	60																																																																																			
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Worksheet

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

Maximum	1	Enter your Montana adjusted gross income from page 1, line 11	1	XXXXXXXXXX	00	XXXXXXXXXX	00
	2	Multiply the amount on line 1 by 20% (0.20)	2	XXXXXXXXXX	00	XXXXXXXXXX	00
	3	If you are single or married filing separately, enter \$4,710. If you are married filing jointly or head of household, enter \$9,420.	3	XXXXXXXXXX	00	XXXXXXXXXX	00
	4	Enter the amount from line 2 or line 3, whichever is smaller	4	XXXXXXXXXX	00	XXXXXXXXXX	00
Minimum	5	If you are single or married filing separately, enter \$2,090. If you are married filing jointly or head of household, enter \$4,180.	5	XXXXXXXXXX	00	XXXXXXXXXX	00
	6	Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 12.	6	XXXXXXXXXX	00	XXXXXXXXXX	00
Total		This is your standard deduction.	6	XXXXXXXXXX	00	XXXXXXXXXX	00

If you choose to itemize your deductions, mark the box on page 1, line 12

[illegible]

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3
4 Form 2 - Page 8 – 2019 Social Security Number XXXXXXXXXX
5
6 Resident Part-Year Required Information
7 Date of Change XXXXXXXX
8 State moved to XX State moved from XX
9
10 Nonresident / Part-Year Resident Ratio Schedule
11 Enter your Montana source income that is included in Montana adjusted gross income on page 1, line 11.
12 1 Wages, salaries, tips, etc. 1 XXXXXXXXXX 00 XXXXXXXXXX 00
13 2 Interest 2 XXXXXXXXXX 00 XXXXXXXXXX 00
14 3 Ordinary dividends 3 XXXXXXXXXX 00 XXXXXXXXXX 00
15 4 Refunds, credits, or offsets of local income taxes 4 XXXXXXXXXX 00 XXXXXXXXXX 00
16 5 Alimony received 5 XXXXXXXXXX 00 XXXXXXXXXX 00
17 6 Business income or (loss) 6 XXXXXXXXXX 00 XXXXXXXXXX 00
18 7 Capital gain or (loss) 7 XXXXXXXXXX 00 XXXXXXXXXX 00
19 8 Other gains or (losses) 8 XXXXXXXXXX 00 XXXXXXXXXX 00
20 9 IRAs, pensions, and annuities 9 XXXXXXXXXX 00 XXXXXXXXXX 00
21 10 Rental real estate, royalties, partnerships, S corporations, trusts, etc.
22 X Mark this box if Montana source losses are carried over to next year. (See instructions) 10 XXXXXXXXXX 00 XXXXXXXXXX 00
23 11 Farm income or (loss) 11 XXXXXXXXXX 00 XXXXXXXXXX 00
24 12 Social Security benefits 12 XXXXXXXXXX 00 XXXXXXXXXX 00
25 13 Other income and adjustments to income (See instructions) 13 XXXXXXXXXX 00 XXXXXXXXXX 00
26 14 Montana source additions to income (See instructions) 14 XXXXXXXXXX 00 XXXXXXXXXX 00
27 15 Montana source net operating loss (See instructions) 15 XXXXXXXXXX 00 XXXXXXXXXX 00
28 16 Montana source income. Add lines 1 through 15. 16 XXXXXXXXXX 00 XXXXXXXXXX 00
29 MT AGI 17 Enter your Montana adjusted gross income from page 1, line 11 17 XXXXXXXXXX 00 XXXXXXXXXX 00
30 Ratio 18 Divide the amount on line 16 by the amount on line 17.
31 Round to 6 decimal places and do not enter more than 1.000000.
32 This is your nonresident or part-year resident ratio. 18 X . XXXXXX X . XXXXXX
33
34 Tax Liability Schedule
35 Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute
36 the tax on their volume of sales on line 3b when eligible.
37 1 Tax from the tax table below 1 XXXXXXXXXX 00 XXXXXXXXXX 00
38 2 Recapture taxes (See instructions) XX Code XX Code 2 XXXXXXXXXX 00 XXXXXXXXXX 00
39 3a Nonresident tax. Multiply line 1 by the nonresident ratio above and add line 2.
40 Enter the total on page 1, line 15. 3a XXXXXXXXXX 00 XXXXXXXXXX 00
41 3b Alternative tax method for certain nonresidents (See instructions) 3b XXXXXXXXXX 00 XXXXXXXXXX 00
42 4 Tax on lump-sum distributions. Include federal Form 4972. 4 XXXXXXXXXX 00 XXXXXXXXXX 00
43 5 Part-year resident tax. Multiply line 1 by the part-year resident ratio above, and
44 add lines 2 and 4. Enter the total on page 1, line 15. 5 XXXXXXXXXX 00 XXXXXXXXXX 00
45 6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 15. 6 XXXXXXXXXX 00 XXXXXXXXXX 00
46
47
48 2019 Montana Individual Income Tax Rates
49 If your taxable income (page 1, line 14) is:
50 More than But not more than Then your tax rate is Less
51 \$0 \$3,100 1% of taxable income \$0
52 \$3,100 \$5,400 2% of taxable income \$31
53 \$5,400 \$8,200 3% of taxable income \$85
54 \$8,200 \$11,100 4% of taxable income \$167
55 \$11,100 \$14,300 5% of taxable income \$278
56 \$14,300 \$18,400 6% of taxable income \$421
57 More than \$18,400 6.9% of taxable income \$587
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Elderly Homeowner/Renter Credit Schedule

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2019;
- 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 XXXXXXXXXXXXXXXXXXXXXXXXXXXX

City XXXXXXXXXXXXXXXXXXXXXXXXXXXX

For lines 1-9, 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 8b	1	XXXXXXXXXX	00
	2	Enter the exempt interest from line 2a	2	XXXXXXXXXX	00
	3	Enter any IRA distribution reported on line 4a not included on line 4b. Do not include any rollover.	3	XXXXXXXXXX	00
	4	Enter any pensions and annuities reported on line 4c not included on line 4d	4	XXXXXXXXXX	00
	5	Subtract the taxable Social Security benefits reported on line 5b from the amount on line 5a	5	XXXXXXXXXX	00
	6	Social Security payments not reported, except when paid directly to a nursing home	6	XXXXXXXXXX	00
	7	Refundable credits received, including the elderly homeowner/renter credit received in 2019	7	XXXXXXXXXX	00
	8	Other income not included above (See instructions)	8	XXXXXXXXXX	00
	9	Enter all losses included in the federal adjusted gross income on line 8b (See instructions)	9	XXXXXXXXXX	00
	10	Add lines 1 through 9. This is your gross household income.	10	XXXXXXXXXX	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	XXXXXXXXXX	00
Credit Computation	13	Enter your multiplier rate from the Household Income Reduction Table (See table below)	13	X.XXX	
	14	Multiply line 12 by line 13. This is your net household income.	14	XXXXXXXXXX	00
	15	Enter the property tax that you were billed for your Montana residence and up to one acre in 2019	15	XXXXXXXXXX	00
	16	Enter the rent that you paid in 2019 for your Montana residence	16	XXXXXXXXXX	00
	17	Multiply line 16 by 15% (0.15)	17	XXXXXXXXXX	00
	18	Add lines 15 and 17	18	XXXXXXXXXX	00
	19	Subtract line 14 from line 18 and enter the result here, but not less than zero	19	XXXXXXXXXX	00
	20	Enter the lesser of line 19 or \$1,000	20	XXXXXXXXXX	00
	21	Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income (See table below)	21	X.XX	
	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	XXXXXXXXXX	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	1	XXXXXXXXXX	00
	2	If you received board services (meals, housekeeping, laundry, transportation), multiply line 1 by 20% (0.20)	2	XXXXXXXXXX	00
	3	If you received care (nursing care, assisted living care, memory care), multiply line 1 by 30% (0.30)	3	XXXXXXXXXX	00
	4	Subtract lines 2 and 3 from line 1. This is your rent.	4	XXXXXXXXXX	00

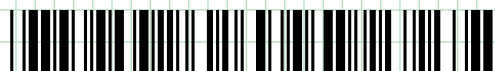
Enter here and on line 16 of the schedule above.

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%)



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