



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

Filing Status

1 Single 3 Head of household 4 Married filing jointly Residency Status 1 Resident full-year North Dakota reciprocity 2 Nonresident full-year 3 Resident part-year (See instructions)

Dependents

First name Last name Social Security Number Relationship Mark if disabled

Exemptions

a Yourself 65 or older Blind Enter number marked a X Column A Column B (for spouse when filing separately using filing status 2a)

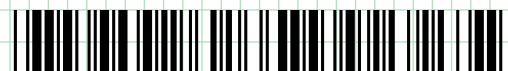
Federal Income

1 Wages, salaries, tips, etc. Include federal Form(s) W-2 2a Tax-exempt interest 2a 00 2b Taxable interest 2b 00 3a Qualified dividends 3a 00 3b Ordinary dividends 3b 00 4a IRA distributions 4a 00 4b Taxable amount 4b 00 4c Pensions and annuities 4c 00 4d Taxable amount 4d 00 5a Social Security benefits 5a 00 5b Taxable amount 5b 00 6 Capital gain or (loss). Attach Schedule D if required. If not required, mark here X 6 00 7a Other income from Schedule 1, line 9 (See page 3) 7a 00 7b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income. 7b 00 8a Adjustments to income from Schedule 1, line 22 (See page 3) 8a 00 8b Subtract line 8a from line 7b. This is your federal adjusted gross income. 8b 00 9 Montana additions (See page 4) 9 00 10 Montana subtractions (See page 5) 10 00 11 Montana adjusted gross income. Add lines 8b and 9, then subtract line 10. 11 00 12 Standard or itemized deductions. X Mark this box and include page 7 if you elect to itemize. 12 00 13 Exemptions. Multiply \$2,510 by your total number of exemptions. 13 00 14 Taxable income. Subtract lines 12 and 13 from line 11. If zero or less, enter 0. 14 00 15 Tax liability before credits (See instructions) 15 00 16 Nonrefundable credits (See page 9.) Do not enter an amount larger than line 15. 16 00 17 Tax after nonrefundable credits. Subtract line 16 from line 15. 17 00 18 Montana tax withheld on Forms W-2 and 1099 18 00 19 Other payments and refundable credits (See page 11) 19 00 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) 20b XXXX 00 21 Contributions, penalties, and interest (See page 11) 21 XXXX 00 22 Total payments. Add lines 18, 19, and 20b, then subtract line 21. 22 XXXX 00 23 If line 22 is less than 17, subtract line 22 from line 17. This is your TAX DUE 23 XXXX 00 24 If line 22 is more than line 17, subtract line 17 from line 22. This is your TAX OVERPAID 24 XXXX 00

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	_____	☒	_____	Date	_____
	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

☒ 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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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

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

Retirement

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

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

Total

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.

Medical and Dental Expenses	1 Medical and dental expenses	1a	XXXXXXXXXX	00	XXXXXXXXXX	00
	Enter the amount from page 1, line 11	1b	XXXXXXXXXX	00	XXXXXXXXXX	00
	Multiply line 1b by 10% (0.10)	1c	XXXXXXXXXX	00	XXXXXXXXXX	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.					
					1	XXXXXXXXXX 00 XXXXXXXXXX 00
Federal Tax Paid/Withheld in 2019	2 Medical insurance premiums not deducted elsewhere on your return				2	XXXXXXXXXX 00 XXXXXXXXXX 00
	3 Long-term care insurance premiums not deducted elsewhere on your return				3	XXXXXXXXXX 00 XXXXXXXXXX 00
	4 Federal income tax withheld	4a	XXXXXXXXXX	00	XXXXXXXXXX	00
	Federal estimated tax payments	4b	XXXXXXXXXX	00	XXXXXXXXXX	00
	2018 federal income taxes paid	4c	XXXXXXXXXX	00	XXXXXXXXXX	00
	Other back year federal income taxes	4d	XXXXXXXXXX	00	XXXXXXXXXX	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.					
State and Local Taxes Limited to \$10,000					4	XXXXXXXXXX 00 XXXXXXXXXX 00
	5 General state and local sales taxes	5a	XXXXXXXXXX	00	XXXXXXXXXX	00
	Local income taxes	5b	XXXXXXXXXX	00	XXXXXXXXXX	00
	Real estate taxes paid	5c	XXXXXXXXXX	00	XXXXXXXXXX	00
	Value-based personal property taxes	5d	XXXXXXXXXX	00	XXXXXXXXXX	00
	Add lines 5a to 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.					
Other State Taxes					5	XXXXXXXXXX 00 XXXXXXXXXX 00
	6 Montana light vehicle registration fees				6	XXXXXXXXXX 00 XXXXXXXXXX 00
	7 Per capita livestock fees				7	XXXXXXXXXX 00 XXXXXXXXXX 00
	8 Other deductible taxes paid. List type and amount: XX				8	XXXXXXXXXX 00 XXXXXXXXXX 00
Interest	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 XX				9	XXXXXXXXXX 00 XXXXXXXXXX 00
	10 Investment interest. Include federal Form 4952.				10	XXXXXXXXXX 00 XXXXXXXXXX 00
Gifts to Charity	11 Charitable contributions made by cash or check				11	XXXXXXXXXX 00 XXXXXXXXXX 00
	12 Charitable contributions made by other than cash or check				12	XXXXXXXXXX 00 XXXXXXXXXX 00
	13 Charitable contribution carryover from the previous year				13	XXXXXXXXXX 00 XXXXXXXXXX 00
Miscellaneous Deductions	14 Child and dependent care expenses. Include Montana Form 2441-M.				14	XXXXXXXXXX 00 XXXXXXXXXX 00
	15 Casualty and theft losses. Include federal Form 4684.				15	XXXXXXXXXX 00 XXXXXXXXXX 00
	16 Political contributions, limited to \$100 per taxpayer				16	XXXXXXXXXX 00 XXXXXXXXXX 00
	17 Gambling losses allowed under federal law				17	XXXXXXXXXX 00 XXXXXXXXXX 00
	18 Other miscellaneous deductions. List type and amount: XX				18	XXXXXXXXXX 00 XXXXXXXXXX 00
	19 Add lines 1 through 18, and enter the total on page 1, line 12. This is your total itemized deductions.				19	XXXXXXXXXX 00 XXXXXXXXXX 00



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4 Form 2 - Page 8 – 2019 Social Security Number XXXXXXXXXX
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Resident Part-Year Required Information
Date of Change XXXXXXXX
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 11.
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.
X 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.
MT AGI 17 Enter your Montana adjusted gross income from page 1, line 11
18 Divide the amount on line 16 by the amount on line 17.
Ratio 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) 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 15.
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 15.
6 Resident tax. Add lines 1, 2 and 4, and enter the total on page 1, line 15.

2019 Montana Individual Income Tax Rates
If your taxable income (page 1, line 14) is:
More than But not more than Then your tax rate is Less
\$0 \$3,100 1% of taxable income \$0
\$3,100 \$5,400 2% of taxable income \$31
\$5,400 \$8,200 3% of taxable income \$85
\$8,200 \$11,100 4% of taxable income \$167
\$11,100 \$14,300 5% of taxable income \$278
\$14,300 \$18,400 6% of taxable income \$421
More than \$18,400 6.9% of taxable income \$587

Example:
Your taxable income is \$25,000.
\$25,000 x 6.9% (0.069) = \$1,725
\$1,725 - \$587 = \$1,138 tax

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Enter your nonrefundable credits, including any carryover credits that may be available from 2018.

1 Resident capital gains credit. 2% of capital gain entered on page 1, line 6.

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 Biodiesel blending and storage credit. Include Form BBSC.

15 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. ☒

CGR Account ID:	XXXXXXXXXXXXCGR
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16 Geothermal systems credit. Include Form ENRG-A.

17 Alternative energy systems credit. Recognized nonfossil form of energy generation.

18 Alternative energy systems credit. Low emission wood or biomass combustion device.

Include Form ENRG-B if you are claiming a credit on lines 17 or 18.

19 Alternative energy production credit. Include Form AEPC.

20 Dependent care assistance credit. Include Form DCAC.

21 Historic property preservation credit. Include federal Form 3468.

22 Infrastructure users fee credit. Include Form IUFC.

23 Empowerment zone credit

24 Increasing research activities credit. Include a detailed schedule of the credit carryforward.

25 Mineral and coal exploration incentive credit. Include Form MINE-CRED.

26 Adoption credit. Include federal Form 8839.

27 Add lines 1 through 26, and enter the total on page 1, line 16.

This is your total nonrefundable credits.

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.

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.

Indicate 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 8. (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.**



19CE09XX

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

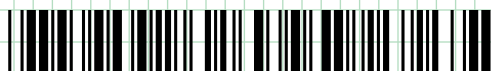
Enter here and on line 16 of the schedule above.

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%)



19CE10XX

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 11 – 2019

Social Security Number

XXXXXXXXXX

Other Payments and Refundable Credits Schedule

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 18.

Other Payments and Refundable Credits

1

2019 estimated tax payments

1

XXXXXXXXXX

00

XXXXXXXXXX

00

2

Overpayment applied from 2018 return

2

XXXXXXXXXX

00

XXXXXXXXXX

00

3

Total withholding from Montana Schedules K-1

3

XXXXXXXXXX

00

XXXXXXXXXX

00

4

Emergency lodging credit. Include Form ELC.

4

XXXXXXXXXX

00

XXXXXXXXXX

00

5

Unlocking public lands credit

5

XXXXXXXXXX

00

XXXXXXXXXX

00

6

Elderly homeowner/renter credit (See schedule on page 10, line 22)

6

XXXXXXXXXX

00

7

Other payments (See instructions)

7

XXXXXXXXXX

00

XXXXXXXXXX

00

8

Add lines 1 through 7, enter on page 1, line 19. This is your other payments and refundable credits.

8

XXXXXXXXXX

00

XXXXXXXXXX

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

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

a

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

2

Child Abuse Prevention

b

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

b

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

3

Agriculture Literacy in MT Schools

c

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

c

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

4

MT Military Family Relief Fund

d

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

d

X

\$5

X

\$10

X

\$20

XXXXXX

00

other amount

Total voluntary contributions

1

XXXXXXXXXX

00

XXXXXXXXXX

00

Amend

2

If filing an amended return, enter overpayments already refunded or applied to 2020

2

XXXXXXXXXX

00

XXXXXXXXXX

00

3

Interest on underpayment of estimated taxes (See worksheet below)

3

XXXXXXXXXX

00

4

If applicable, mark the appropriate box X 2/3 farming gross income X Estimated payments were made using the annualization method

4

XXXXXXXXXX

00

XXXXXXXXXX

00

5

Late file penalty, late payment penalty and interest (See instructions)

5

XXXXXXXXXX

00

XXXXXXXXXX

00

6

Other penalties (See instructions)

6

XXXXXXXXXX

00

XXXXXXXXXX

00

7

Add lines 1 through 5, and enter the total on page 1, line 21.

7

XXXXXXXXXX

00

XXXXXXXXXX

00

Total

This is your contributions, penalties, and interest.

8

XXXXXXXXXX

00

XXXXXXXXXX

00

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 17

1

XXXXXXXXXX

00

2

Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 18

2

XXXXXXXXXX

00

3

Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 6 (See schedule above)

3

XXXXXXXXXX

00

4

Add lines 2 and 3

4

XXXXXXXXXX

00

5

Subtract line 4 from line 1

5

XXXXXXXXXX

00

If your result is \$500 or less, stop here; you do not owe interest on your underpayment.

Underpayment for 2019

6

Multiply line 1 by 90% (0.90)

6

XXXXXXXXXX

00

7

Income tax liability that you entered on your 2018 Form 2, page 1, line 16

7

XXXXXXXXXX

00

8

Enter the smaller of line 6 or line 7

8

XXXXXXXXXX

00

9

Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)

9

XXXXXXXXXX

00

10

Subtract line 9 from line 8. This is your total underpayment for 2019.

10

XXXXXXXXXX

00

If the result is zero or less, stop here; you do not owe interest on your underpayment.

Interest

11

Multiply line 10 by 3.33% (0.0333)

11

XXXXXXXXXX

00

12

If you paid the amount on line 10 on or after April 15, 2020, enter 0. If you paid the amount on line 10 before April 15, multiply the amount on line 10 by the number of days you paid before April 15 and then by 0.000137.

12

XXXXXXXXXX

00

13

Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above)

13

XXXXXXXXXX

00

This is your interest on the underpayment of estimated taxes.

13

XXXXXXXXXX

00

19CE11XX

6

7
8

9
10

11

- | |
|----|
| 12 |
| 13 |
| 14 |
| 15 |

16

17

- | |
|----|
| 18 |
| 19 |
| 20 |
| 21 |
| 22 |
| 23 |

26
27
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41
42
43

45

49

