No Staples

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

	Current mailing address	City	State	ZIP+4
(See page 2)	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XX	XXXXXXXXX

Filing Status

- X 1 Single
- X 3 Head of household
- X 4 Married filing jointly
- X 2a Married filing separately on the same form
- X 2b Married filing separately on separate forms
- X 2c Married filing separately and spouse not filing

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

Residency Status (Mark only one box.)

- X 1 Resident full-year
- X 2 Nonresident full-year
- X 3 Resident part-year

North Dakota reciprocity X (See instructions)

Dependents

First name	Last name	Social Security Number	Relationship	Mark if disabled
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXXXXX	X
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXXXXX	X
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXX	XXXXXXXXXXXXXXXXX	X

Exemptions

		Column A	Column B (for spouse when filing separately using filing status 2a)
a	X Yourself X 65 or older X Blind — Enter number marked	X	
b	X Spouse X 65 or older X Blind — Enter number marked	X	X
c	Enter the total number of dependents. If more than 3 dependents, see instructions.	X	X
d	Add lines a through c. **This is your total number of exemptions.**	XX	XX

Federal Income

1	Wages, salaries, tips, etc. Include federal Form(s) W-2						1	XXXXXXXXX 00	XXXXXXXXX 00
2a	Tax-exempt interest	2a	XXXXXXX 00	XXXXXXX 00	2b	Taxable interest	2b	XXXXXXXXX 00	XXXXXXXXX 00
3a	Qualified dividends	3a	XXXXXXX 00	XXXXXXX 00	3b	Ordinary dividends	3b	XXXXXXXXX 00	XXXXXXXXX 00
4a	IRA distributions	4a	XXXXXXX 00	XXXXXXX 00	4b	Taxable amount	4b	XXXXXXXXX 00	XXXXXXXXX 00
4c	Pensions and annuities	4c	XXXXXXX 00	XXXXXXX 00	4d	Taxable amount	4d	XXXXXXXXX 00	XXXXXXXXX 00
5a	Social Security benefits	5a	XXXXXXX 00	XXXXXXX 00	5b	Taxable amount	5b	XXXXXXXXX 00	XXXXXXXXX 00
6	Capital gain or (loss). Attach Schedule D if required. If not required, mark here X						6	XXXXXXXXX 00	XXXXXXXXX 00
7a	Other income from Schedule 1, line 9 (See page 3)						7a	XXXXXXXXX 00	XXXXXXXXX 00
7b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. **This is your total income.**						7b	XXXXXXXXX 00	XXXXXXXXX 00
8a	Adjustments to income from Schedule 1, line 22 (See page 3)						8a	XXXXXXXXX 00	XXXXXXXXX 00
8b	Subtract line 8a from line 7b. **This is your federal adjusted gross income.**						8b	XXXXXXXXX 00	XXXXXXXXX 00

Taxable Income

9	Montana additions (See page 4)						9	XXXXXXXXX 00	XXXXXXXXX 00
10	Montana subtractions (See page 5)						10	XXXXXXXXX 00	XXXXXXXXX 00
11	**Montana adjusted gross income.** Add lines 8b and 9, then subtract line 10.						11	XXXXXXXXX 00	XXXXXXXXX 00
12	**Standard or itemized deductions.** X Mark this box and include page 7 if you elect to itemize.						12	XXXXXXXXX 00	XXXXXXXXX 00
13	**Exemptions**. Multiply $2,510 by your total number of exemptions.						13	XXXXXXXXX 00	XXXXXXXXX 00
14	**Taxable income**. Subtract lines 12 and 13 from line 11. If zero or less, enter 0.						14	XXXXXXXXX 00	XXXXXXXXX 00

Tax, Credits and Payments

15	**Tax liability before credits** (See instructions)						15	XXXXXXXXX 00	XXXXXXXXX 00
16	Nonrefundable credits (See page 9.) Do not enter an amount larger than line 15.						16	XXXXXXXXX 00	XXXXXXXXX 00
17	**Tax after nonrefundable credits**. Subtract line 16 from line 15.						17	XXXXXXXXX 00	XXXXXXXXX 00
18	Montana tax withheld on Forms W-2 and 1099						18	XXXXXXXXX 00	XXXXXXXXX 00
19	Other payments and refundable credits (See page 11)						19	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 00
21	Contributions, penalties, and interest (See page 11)						21	XXXXXXXXX 00	XXXXXXXXX 00
22	**Total payments**. Add lines 18, 19, and 20b, then subtract line 21.						22	XXXXXXXXX 00	XXXXXXXXX 00
23	If line 22 is less than 17, subtract line 22 from line 17. **This is your TAX DUE ►**						23	XXXXXXXXX 00	XXXXXXXXX 00

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 ►**						24	XXXXXXXXX 00	XXXXXXXXX 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 Schedule

If 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	XXXXXXXXX 00
2 Enter the amount from line 24, **tax overpaid**		2	XXXXXXXXX 00
3 Subtract line 2 from line 1, enter the result but not less than zero	**This is your net amount due.**	3	XXXXXXXXX 00
4 Subtract line 1 from line 2, enter the result but not less than zero	**This is your net overpayment.**	4	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 00
2 Amount from line 1 you want applied to your 2020 estimated tax	2	XXXXXXXXX 00	XXXXXXXXX 00
3 Amount from line 1 you want deposited into a 529 or 529A account (See page 12)	3	XXXXXXXXX 00	XXXXXXXXX 00
4 Subtract lines 2 and 3 from line 1. **This is your REFUND ►**	4	XXXXXXXXX 00	XXXXXXXXX 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# XXXXXXXXX ACCT# XXXXXXXXXXXXXXXXX

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

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

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. Date

X ________________________________ MMDDYYYY

Spouse's signature Date

X ________________________________ MMDDYYYY

Taxpayer daytime phone number XXX XXX XXXX

Paid preparer's signature

________________________________ Preparer's PTIN XXXXXXXXX Firm's FEIN XXXXXXXXX

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

Preparer daytime phone number XXX XXX XXXX

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

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone number XXX XXX XXXX

Amended Return Information

Mark the appropriate box.

X a NOL carryback

X b Federal audit

X c Amended federal return

X d Filing status

X 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
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Schedule 1 (federal Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

Enter your additional income and adjustments to income from Schedule 1

				A		B	
	1	Taxable refunds, credits, or offsets of state and local income taxes	1	XXXXXXXXX	00	XXXXXXXXX	00
	2a	Alimony received	2a	XXXXXXXXX	00	XXXXXXXXX	00
	2b	Date of original divorce or separation agreement 2b MMDDYYYY					
Additional Income	3	Business income or (loss). Include federal Schedule C.	3	XXXXXXXXX	00	XXXXXXXXX	00
	4	Other gains or (losses). Include federal Form 4797.	4	XXXXXXXXX	00	XXXXXXXXX	00
	5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E.	5	XXXXXXXXX	00	XXXXXXXXX	00
	6	Farm income or (loss). Include federal Schedule F.	6	XXXXXXXXX	00	XXXXXXXXX	00
	7	Unemployment compensation	7	XXXXXXXXX	00	XXXXXXXXX	00
	8	Other income. List type and amount. XXXXXXXXXXXXXXXXXXXXXXXXXXX	8	XXXXXXXXX	00	XXXXXXXXX	00
	9	Combine lines 1 through 8. Enter the total on page 1, line 7a.	9	XXXXXXXXX	00	XXXXXXXXX	00
	10	Educator expenses	10	XXXXXXXXX	00	XXXXXXXXX	00
	11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Include federal Form 2106.	11	XXXXXXXXX	00	XXXXXXXXX	00
	12	Health savings account deduction. Include federal Form 8889.	12	XXXXXXXXX	00	XXXXXXXXX	00
	13	Moving expenses for members of the Armed Forces. Include federal Form 3903.	13	XXXXXXXXX	00	XXXXXXXXX	00
Adjustments to Income	14	Deductible part of self-employment tax. Include federal Schedule SE.	14	XXXXXXXXX	00	XXXXXXXXX	00
	15	Self-employed SEP, SIMPLE, and qualified plans	15	XXXXXXXXX	00	XXXXXXXXX	00
	16	Self-employed health insurance deduction	16	XXXXXXXXX	00	XXXXXXXXX	00
	17	Penalty on early withdrawal of savings	17	XXXXXXXXX	00	XXXXXXXXX	00
	18a	Alimony paid	18a	XXXXXXXXX	00	XXXXXXXXX	00
	18b	Recipient's SSN 18b XXXXXXXXX					
	18c	Date of original divorce or separation agreement 18c MMDDYYYY					
	19	IRA deduction	19	XXXXXXXXX	00	XXXXXXXXX	00
	20	Student loan interest deduction	20	XXXXXXXXX	00	XXXXXXXXX	00
	21	Reserved for future use	21				
	22	Add lines 10 through 21. Enter the total on page 1, line 8a.					
		X Mark if including federal write-ins.	22	XXXXXXXXX	00	XXXXXXXXX	00

Net Operating Loss Election for Farming Losses

If you do not want to carry your 2019 farming loss back, mark the box. X

You must make this election by the due date (including extension) for filing your income tax return.

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	XXXXXXXXX	00	XXXXXXXXX	00
	2	Total contributions for the year	2	XXXXXXXXX	00	XXXXXXXXX	00
	3	Earnings from the account: interest, dividends, capital gains, etc.	3	XXXXXXXXX	00	XXXXXXXXX	00
	4	Add lines 2 and 3. Enter the total on Subtractions Schedule, line 15. (See page 5)	4	XXXXXXXXX	00	XXXXXXXXX	00
	5	**Ending balance.** Enter your ending balance as shown on your year-end account statement.	5	XXXXXXXXX	00	XXXXXXXXX	00
Nonqualified Withdrawal and Penalty	1	Total withdrawals made during the year	1	XXXXXXXXX	00	XXXXXXXXX	00
	2	Withdrawals for eligible expenses (See instructions)	2	XXXXXXXXX	00	XXXXXXXXX	00
	3	**Nonqualified withdrawals.** Subtract line 2 from line 1. Enter the total on Additions Schedule, line 6.	3	XXXXXXXXX	00	XXXXXXXXX	00
	4	Nonqualified withdrawals not subject to the 10% (0.10) penalty (See instructions)	4	XXXXXXXXX	00	XXXXXXXXX	00
	5	Nonqualified withdrawals subject to penalty. Subtract line 4 from line 3.	5	XXXXXXXXX	00	XXXXXXXXX	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	XXXXXXXXX	00	XXXXXXXXX	00

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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 2018 (See worksheet below)	1	XXXXXXXXX	00	XXXXXXXXX	00
	2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	2	XXXXXXXXX	00	XXXXXXXXX	00
	3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	3	XXXXXXXXX	00	XXXXXXXXX	00
	4 Dividends not included in federal adjusted gross income	4	XXXXXXXXX	00	XXXXXXXXX	00
	5 Adjustment for smaller federal estate and trust taxable distributions	5	XXXXXXXXX	00	XXXXXXXXX	00
Savings Accounts	6 Montana Medical Savings Account nonqualified withdrawals (See page 3)	6	XXXXXXXXX	00	XXXXXXXXX	00
	7 First-time home buyer savings account nonqualified withdrawals	7	XXXXXXXXX	00	XXXXXXXXX	00
Business Additions	8 Allocation of compensation to spouse in sole proprietorship	8	XXXXXXXXX	00	XXXXXXXXX	00
	9 Federal net operating loss deduction	9	XXXXXXXXX	00	XXXXXXXXX	00
	10 Dependent care assistance credit adjustment	10	XXXXXXXXX	00	XXXXXXXXX	00
	11 Farm and ranch risk management account taxable distributions	11	XXXXXXXXX	00	XXXXXXXXX	00
	12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1	12	XXXXXXXXX	00	XXXXXXXXX	00
	13 Title plant depreciation and amortization	13	XXXXXXXXX	00	XXXXXXXXX	00
	14 Other additions. Specify: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	14	XXXXXXXXX	00	XXXXXXXXX	00
Retirement	15 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 14.	15	XXXXXXXXX	00	XXXXXXXXX	00
	16 Addition to taxable Social Security benefits (See page 6)	16	XXXXXXXXX	00	XXXXXXXXX	00
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.	17	XXXXXXXXX	00	XXXXXXXXX	00

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.

			A		B	
1	Enter your total federal taxes paid in 2018 as reported on your 2018 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1	XXXXXXXXX	00	XXXXXXXXX	00
2	Enter the federal income tax refund you received in 2019	2	XXXXXXXXX	00	XXXXXXXXX	00
3	Enter any refundable credits claimed on your 2018 federal Form 1040	3	XXXXXXXXX	00	XXXXXXXXX	00
4	Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid.	4	XXXXXXXXX	00	XXXXXXXXX	00
	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	5	XXXXXXXXX	00	XXXXXXXXX	00
6	Enter the federal income taxes included on line 11 of your 2018 federal Form 1040	6	XXXXXXXXX	00	XXXXXXXXX	00
7	Subtract line 4 from line 1 and enter the result here, but not less than zero	7	XXXXXXXXX	00	XXXXXXXXX	00
8	Subtract line 7 from line 5	8	XXXXXXXXX	00	XXXXXXXXX	00
9	Subtract line 6 from line 5	9	XXXXXXXXX	00	XXXXXXXXX	00
10	Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.	10	XXXXXXXXX	00	XXXXXXXXX	00
	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	11	XXXXXXXXX	00	XXXXXXXXX	00
12	Enter your Montana adjusted gross income from 2018 Form 2, page 1, line 10	12	XXXXXXXXX	00	XXXXXXXXX	00
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.	13	XXXXXXXXX	00	XXXXXXXXX	00
14	Subtract line 13 from line 11	14	XXXXXXXXX	00	XXXXXXXXX	00
	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.	15	XXXXXXXXX	00	XXXXXXXXX	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 2018.	16	XXXXXXXXX	00	XXXXXXXXX	00

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Form 2 - Page 5 – 2019 Social Security Number XXXXXXXXX

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

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Partial Pension and Annuity Income Exemption *Worksheet*

If your federal adjusted gross income on page 1, line 8b is $37,950 ($40,100 if filing jointly) or more, stop here. You do not qualify for the exemption.

Fed AGI Limitation

			A	B
1	Enter your federal adjusted gross income from page 1, line 8b	1	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 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 XXXXXXXXX 00 Spouse 2 XXXXXXXXX 00 Add the amounts for Spouse 1 and Spouse 2	4b	XXXXXXXXX 00	
5	Multiply the amount on line 3 by 2 and enter the result here	5	XXXXXXXXX 00	XXXXXXXXX 00
6	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. **This is your partial pension and annuity exemption.**	6	XXXXXXXXX 00	XXXXXXXXX 00

Taxable Social Security Benefits *Worksheet*

The taxable amount of your Social Security benefits for Montana may be different than for federal purposes. Complete this worksheet to figure how much you must enter on either the Additions or Subtractions Schedule.

Modified Income

			A	B
1	Total amount from box 5 of all your federal Forms SSA-1099	1	XXXXXXXXX 00	XXXXXXXXX 00
2	Multiply line 1 by 50% (0.50)	2	XXXXXXXXX 00	XXXXXXXXX 00
3	Subtract page 1, line 5b, from page 1, line 7b, and enter the result here	3	XXXXXXXXX 00	XXXXXXXXX 00
4	Subtract Additions Schedule, line 3, from Additions Schedule, line 15 (See page 4)	4	XXXXXXXXX 00	XXXXXXXXX 00
5	Enter the amount, if any, from page 1, line 2a	5	XXXXXXXXX 00	XXXXXXXXX 00
6	Combine lines 2, 3, 4, and 5	6	XXXXXXXXX 00	XXXXXXXXX 00
7	Enter Schedule 1, line 22 (See page 3.) Do not include student loan interest deduction.	7	XXXXXXXXX 00	XXXXXXXXX 00
8	Add the amounts on Subtractions Schedule, line 36 (See page 5) and line 7.	8	XXXXXXXXX 00	XXXXXXXXX 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	9	XXXXXXXXX 00	XXXXXXXXX 00

Taxable Social Security Benefits

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	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 00
13	Subtract line 12 from line 11. If less than zero, enter 0.	13	XXXXXXXXX 00	XXXXXXXXX 00
14	Enter the smaller of line 11 or line 12	14	XXXXXXXXX 00	XXXXXXXXX 00
15	Multiply line 14 by 50% (0.50)	15	XXXXXXXXX 00	XXXXXXXXX 00
16	Enter here the smaller of line 2 or line 15	16	XXXXXXXXX 00	XXXXXXXXX 00
17	Multiply line 13 by 85% (0.85). If line 13 is zero, enter 0.	17	XXXXXXXXX 00	XXXXXXXXX 00
18	Add lines 16 and 17	18	XXXXXXXXX 00	XXXXXXXXX 00
19	Multiply line 1 by 85% (0.85)	19	XXXXXXXXX 00	XXXXXXXXX 00
20	Enter the smaller of line 18 or 19. **This is your Montana taxable Social Security benefits.**	20	XXXXXXXXX 00	XXXXXXXXX 00
21	Enter the federal taxable amount of Social Security benefits that you entered on page 1, line 5b	21	XXXXXXXXX 00	XXXXXXXXX 00

Adjustments

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	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 00

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Standard Deduction *Worksheet*

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

		A	B
1	Enter your Montana adjusted gross income from page 1, line 11	1 XXXXXXXXX 00	XXXXXXXXX 00
2	Multiply the amount on line 1 by 20% (0.20)	2 XXXXXXXXX 00	XXXXXXXXX 00
3	**Maximum** 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 XXXXXXXXX 00	XXXXXXXXX 00
4	Enter the amount from line 2 or line 3, whichever is smaller	4 XXXXXXXXX 00	XXXXXXXXX 00
5	**Minimum** 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 XXXXXXXXX 00	XXXXXXXXX 00
6	**Total** Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 12. **This is your standard deduction.**	6 XXXXXXXXX 00	XXXXXXXXX 00

Itemized Deductions Schedule

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

Medical and Dental Expenses

			A	B
1	Medical and dental expenses	1a	XXXXXXXXX 00	XXXXXXXXX 00
	Enter the amount from page 1, line 11	1b	XXXXXXXXX 00	XXXXXXXXX 00
	Multiply line 1b by 10% (0.10)	1c	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 00
2	Medical insurance premiums not deducted elsewhere on your return	2	XXXXXXXXX 00	XXXXXXXXX 00
3	Long-term care insurance premiums not deducted elsewhere on your return	3	XXXXXXXXX 00	XXXXXXXXX 00

Federal Tax Paid/Withheld in 2019

			A	B
4	Federal income tax withheld	4a	XXXXXXXXX 00	XXXXXXXXX 00
	Federal estimated tax payments	4b	XXXXXXXXX 00	XXXXXXXXX 00
	2018 federal income taxes paid	4c	XXXXXXXXX 00	XXXXXXXXX 00
	Other back year federal income taxes	4d	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00	XXXXXXXXX 00

State and Local Taxes Limited to $10,000

			A	B
5	General state and local sales taxes	5a	XXXXXXXXX 00	XXXXXXXXX 00
	Local income taxes	5b	XXXXXXXXX 00	XXXXXXXXX 00
	Real estate taxes paid	5c	XXXXXXXXX 00	XXXXXXXXX 00
	Value-based personal property taxes	5d	XXXXXXXXX 00	XXXXXXXXX 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.**	5	XXXXXXXXX 00	XXXXXXXXX 00

Other State Taxes

			A	B
6	Montana light vehicle registration fees	6	XXXXXXXXX 00	XXXXXXXXX 00
7	Per capita livestock fees	7	XXXXXXXXX 00	XXXXXXXXX 00
8	Other deductible taxes paid. List type and amount: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	8	XXXXXXXXX 00	XXXXXXXXX 00

Interest

			A	B
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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9	XXXXXXXXX 00	XXXXXXXXX 00
10	Investment interest. Include federal Form 4952.	10	XXXXXXXXX 00	XXXXXXXXX 00

Gifts to Charity

			A	B
11	Charitable contributions made by cash or check	11	XXXXXXXXX 00	XXXXXXXXX 00
12	Charitable contributions made by other than cash or check	12	XXXXXXXXX 00	XXXXXXXXX 00
13	Charitable contribution carryover from the previous year	13	XXXXXXXXX 00	XXXXXXXXX 00

Miscellaneous Deductions

			A	B
14	Child and dependent care expenses. Include Montana Form 2441-M.	14	XXXXXXXXX 00	XXXXXXXXX 00
15	Casualty and theft losses. Include federal Form 4684.	15	XXXXXXXXX 00	XXXXXXXXX 00
16	Political contributions, limited to $100 per taxpayer	16	XXXXXXXXX 00	XXXXXXXXX 00
17	Gambling losses allowed under federal law	17	XXXXXXXXX 00	XXXXXXXXX 00
18	Other miscellaneous deductions. List type and amount: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	18	XXXXXXXXX 00	XXXXXXXXX 00

Total

			A	B
19	Add lines 1 through 18, and enter the total on page 1, line 12. **This is your total itemized deductions.**	19	XXXXXXXXX 00	XXXXXXXXX 00

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Form 2 - Page 8 – 2019 Social Security Number XXXXXXXXX

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.

			A		B	
Montana Source Income	1 Wages, salaries, tips, etc.	1	XXXXXXXXX	00	XXXXXXXXX	00
	2 Interest	2	XXXXXXXXX	00	XXXXXXXXX	00
	3 Ordinary dividends	3	XXXXXXXXX	00	XXXXXXXXX	00
	4 Refunds, credits, or offsets of local income taxes	4	XXXXXXXXX	00	XXXXXXXXX	00
	5 Alimony received	5	XXXXXXXXX	00	XXXXXXXXX	00
	6 Business income or (loss)	6	XXXXXXXXX	00	XXXXXXXXX	00
	7 Capital gain or (loss)	7	XXXXXXXXX	00	XXXXXXXXX	00
	8 Other gains or (losses)	8	XXXXXXXXX	00	XXXXXXXXX	00
	9 IRAs, pensions, and annuities	9	XXXXXXXXX	00	XXXXXXXXX	00
	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)	10	XXXXXXXXX	00	XXXXXXXXX	00
	11 Farm income or (loss)	11	XXXXXXXXX	00	XXXXXXXXX	00
	12 Social Security benefits	12	XXXXXXXXX	00	XXXXXXXXX	00
	13 Other income and adjustments to income (See instructions)	13	XXXXXXXXX	00	XXXXXXXXX	00
	14 Montana source additions to income (See instructions)	14	XXXXXXXXX	00	XXXXXXXXX	00
	15 Montana source net operating loss (See instructions)	15	XXXXXXXXX	00	XXXXXXXXX	00
	16 **Montana source income**. Add lines 1 through 15.	16	XXXXXXXXX	00	XXXXXXXXX	00
MT AGI	17 Enter your Montana adjusted gross income from page 1, line 11	17	XXXXXXXXX	00	XXXXXXXXX	00
	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.	18	X.XXXXXX		X.XXXXXX	

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**	1	XXXXXXXXX	00	XXXXXXXXX	00
	2 Recapture taxes (See instructions) XX Code XX Code	2	XXXXXXXXX	00	XXXXXXXXX	00
	3a **Nonresident tax.** Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 15.	3a	XXXXXXXXX	00	XXXXXXXXX	00
	3b Alternative tax method for certain nonresidents (See instructions)	3b	XXXXXXXXX	00	XXXXXXXXX	00
	4 Tax on lump-sum distributions. Include federal Form 4972.	4	XXXXXXXXX	00	XXXXXXXXX	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 15.	5	XXXXXXXXX	00	XXXXXXXXX	00
	6 **Resident tax.** Add lines 1, 2 and 4, and enter the total on page 1, line 15.	6	XXXXXXXXX	00	XXXXXXXXX	00

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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Nonrefundable Credits Schedule

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

			A		B	
	1 Resident capital gains credit. 2% of capital gain entered on page 1, line 6.	1	XXXXXXXXX	00	XXXXXXXXX	00
Single Year Credits - No Carryover Provision	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)	2	XXXXXXXXX	00	XXXXXXXXX	00
	3 Credit for an income tax liability paid to another state or country (See schedule below)	3	XXXXXXXXX	00	XXXXXXXXX	00
	4 College contribution credit. Include Form CC.	4	XXXXXXXXX	00	XXXXXXXXX	00
	5 Qualified endowment credit. Include Form QEC.	5	XXXXXXXXX	00	XXXXXXXXX	00
	6 Energy conservation installation credit. Include Form ENRG-C.	6	XXXXXXXXX	00	XXXXXXXXX	00
	7 Alternative fuel credit. Include Form AFCR.	7	XXXXXXXXX	00	XXXXXXXXX	00
	8 Health insurance for uninsured Montanans credit. Include Form HI.	8	XXXXXXXXX	00	XXXXXXXXX	00
	9 Elderly care credit. Include Form ECC.	9	XXXXXXXXX	00	XXXXXXXXX	00
	10 Recycle credit. Include Form RCYL.	10	XXXXXXXXX	00	XXXXXXXXX	00
	11 Innovative educational program credit	11	XXXXXXXXX	00	XXXXXXXXX	00
	12 Student scholarship organization credit	12	XXXXXXXXX	00	XXXXXXXXX	00
	13 Apprenticeship credit	13	XXXXXXXXX	00	XXXXXXXXX	00
	14 Biodiesel blending and storage credit. Include Form BBSC.	14	XXXXXXXXX	00	XXXXXXXXX	00
Nonrefundable Credits with Carryover Provision	15 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here. X CGR Account ID: XXXXXXXXXXCGR	15	XXXXXXXXX	00	XXXXXXXXX	00
	16 Geothermal systems credit. Include Form ENRG-A.	16	XXXXXXXXX	00	XXXXXXXXX	00
	17 Alternative energy systems credit. Recognized nonfossil form of energy generation.	17	XXXXXXXXX	00	XXXXXXXXX	00
	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.	18	XXXXXXXXX	00	XXXXXXXXX	00
	19 Alternative energy production credit. Include Form AEPC.	19	XXXXXXXXX	00	XXXXXXXXX	00
	20 Dependent care assistance credit. Include Form DCAC.	20	XXXXXXXXX	00	XXXXXXXXX	00
	21 Historic property preservation credit. Include federal Form 3468.	21	XXXXXXXXX	00	XXXXXXXXX	00
	22 Infrastructure users fee credit. Include Form IUFC.	22	XXXXXXXXX	00	XXXXXXXXX	00
	23 Empowerment zone credit	23	XXXXXXXXX	00	XXXXXXXXX	00
	24 Increasing research activities credit. Include a detailed schedule of the credit carryforward.	24	XXXXXXXXX	00	XXXXXXXXX	00
	25 Mineral and coal exploration incentive credit. Include Form MINE-CRED.	25	XXXXXXXXX	00	XXXXXXXXX	00
	26 Adoption credit. Include federal Form 8839.	26	XXXXXXXXX	00	XXXXXXXXX	00
Total	27 Add lines 1 through 26, and enter the total on page 1, line 16. **This is your total nonrefundable credits.**	27	XXXXXXXXX	00	XXXXXXXXX	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)	1	XXXXXXXXX	00	XXXXXXXXX	00
	2 Enter all income sourced and taxable to the other state or country. Indicate state's abbreviation. XX	2	XXXXXXXXX	00	XXXXXXXXX	00
	3 Enter your income sourced and taxable to Montana. If a full-year resident, enter page 1, line 11. If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)	3	XXXXXXXXX	00	XXXXXXXXX	00
	4 Enter your total income tax liability paid to the other state or country (See instructions)	4	XXXXXXXXX	00	XXXXXXXXX	00
	5 Enter your Montana tax liability (See instructions)	5	XXXXXXXXX	00	XXXXXXXXX	00
	6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.	6	XXX.XX		XXX.XX	
	7 Multiply line 4 by line 6	7	XXXXXXXXX	00	XXXXXXXXX	00
	8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.	8	XXX.XX		XXX.XX	
	9 Multiply line 5 by line 8. (If you have capital gains included on line 1, see instructions.)	9	XXXXXXXXX	00	XXXXXXXXX	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.**	10	XXXXXXXXX	00	XXXXXXXXX	00

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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 XXXXXXXXXXXXXXXXXXXXXXXXX

City XXXXXXXXXXXXXXXXXXXXXXXXX

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

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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 18.

Other Payments and Refundable Credits

			A	B
1	2019 estimated tax payments	1	XXXXXXXXX 00	XXXXXXXXX 00
2	Overpayment applied from 2018 return	2	XXXXXXXXX 00	XXXXXXXXX 00
3	Total withholding from Montana Schedules K-1	3	XXXXXXXXX 00	XXXXXXXXX 00
4	Emergency lodging credit. Include Form ELC.	4	XXXXXXXXX 00	XXXXXXXXX 00
5	Unlocking public lands credit	5	XXXXXXXXX 00	XXXXXXXXX 00
6	Elderly homeowner/renter credit (See schedule on page 10, line 22)	6	XXXXXXXXX 00	
7	Other payments (See instructions)	7	XXXXXXXXX 00	XXXXXXXXX 00
8	Add lines 1 through 7, enter on page 1, line 19. **This is your other payments and refundable credits.**	8	XXXXXXXXX 00	XXXXXXXXX 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 XXXXX 00 other amount	a X $5 X $10 X $20 XXXXX 00 other amount
Child Abuse Prevention	b	X $5 X $10 X $20 XXXXX 00 other amount	b X $5 X $10 X $20 XXXXX 00 other amount
Agriculture Literacy in MT Schools	c	X $5 X $10 X $20 XXXXX 00 other amount	c X $5 X $10 X $20 XXXXX 00 other amount
MT Military Family Relief Fund	d	X $5 X $10 X $20 XXXXX 00 other amount	d X $5 X $10 X $20 XXXXX 00 other amount

			A	B
	Total voluntary contributions	1	XXXXXXXXX 00	XXXXXXXXX 00
Amend 2	If filing an amended return, enter overpayments already refunded or applied to 2020	2	XXXXXXXXX 00	XXXXXXXXX 00
Penalties and Interest 3	Interest on underpayment of estimated taxes (See worksheet below)	3	XXXXXXXXX 00	
	If applicable, mark the appropriate box X 2/3 farming gross income X Estimated payments were made using the annualization method			
4	Late file penalty, late payment penalty and interest (See instructions)	4	XXXXXXXXX 00	XXXXXXXXX 00
5	Other penalties (See instructions)	5	XXXXXXXXX 00	XXXXXXXXX 00
Total 6	Add lines 1 through 5, and enter the total on page 1, line 21. **This is your contributions, penalties, and interest.**	6	XXXXXXXXX 00	XXXXXXXXX 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	XXXXXXXXX 00
2	Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 18	2	XXXXXXXXX 00
3	Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 6 (See schedule above)	3	XXXXXXXXX 00
4	Add lines 2 and 3	4	XXXXXXXXX 00
5	Subtract line 4 from line 1	5	XXXXXXXXX 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	XXXXXXXXX 00
7	Income tax liability that you entered on your 2018 Form 2, page 1, line 16	7	XXXXXXXXX 00
8	Enter the smaller of line 6 or line 7	8	XXXXXXXXX 00
9	Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)	9	XXXXXXXXX 00
10	Subtract line 9 from line 8. **This is your total underpayment for 2019.**	10	XXXXXXXXX 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	XXXXXXXXX 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	XXXXXXXXX 00
13	Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above) **This is your interest on the underpayment of estimated taxes.**	13	XXXXXXXXX 00

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MT-529 Schedule

If you would like to deposit all or a portion of your refund into a 529 Qualifed 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 cancelled**, 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 Qualifed 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 X 529 Qualifed Tuition Program X 529A Achieving a Better Life Experience
RTN# XXXXXXXXX ACCT# XXXXXXXXXXXXXXXXX
Amount 1 XXXXXXXXX 00

2 Account Type X 529 Qualifed Tuition Program X 529A Achieving a Better Life Experience
RTN# XXXXXXXXX ACCT# XXXXXXXXXXXXXXXXX
Amount 2 XXXXXXXXX 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 XXXXXXXXX 00

Contact Information for Montana Plans

Montana Family Education Savings
https://www.Achievingmontana.com
ClientService@AchievingMontana.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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