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**Date:** February 27, 2025

**To:** Modernized e-File (MeF) Software Vendors

**Subject:** Individual Form 2, Worksheet A Corrections

The department has received several reports from preparers that indicate multiple vendors have not properly programmed Form 2, Worksheet A, line 2. The reports indicate that vendors are reporting the total amount from Form 1040, Schedule A, line 5a, on line 2 of the worksheet.

Only *local income* taxes included on Form 1040, Schedule A, line 5a should be reported on line 2.

Worksheet A - Adjusted Federal Itemized Deductions Worksheet		
Do not use this worksheet if you took the federal standard deduction.		Clear Form
1 Total state and local tax deduction from Form 1040, Schedule A, line 5e	1	
2 Local income tax deduction included on Form 1040, Schedule A, line 5a	2	
3 State and local real estate tax deduction on Form 1040, Schedule A, line 5b	3	
4 State and local personal property tax deduction on Form 1040, Schedule A, line 5c	4	
5 Add lines 2 through 4. Then, subtract from line 1. If zero or less, enter 0.	5	
6 Total itemized deductions from Form 1040, line 12	6	
7 Enter the standard deduction for your federal filing status	7	
8 Subtract line 7 from line 6. If zero or less, enter 0.	8	
9 Enter the smaller of line 5 or line 8.	9	
10 Subtract line 9 from line 6. Enter this amount on Form 2, line 2.	10	

For any questions, please contact [dore-services@mt.gov](mailto:dore-services@mt.gov).