

No
Staples



2026 Montana Individual Income Tax Return

Form 2

2026v1

5/2026

For the year Jan 1 – Dec 31, 2026, or the tax year beginning

and ending

☐ Mark if this is an amended return

First Name

Initial Last Name

Social Security Number

Deceased?

Spouse's First Name

Initial Spouse's Last Name

Social Security Number

Deceased?

Current mailing address

City

State ZIP Code + 4

Federal Filing Status

☐

Single

☐

Married Filing Jointly

☐

Married Filing Separately

☐

Qualifying Surviving Spouse

☐

Head of Household

Residency Status

☐

Resident

☐

Part-year Resident

☐

Mixed Residency

☐

Nonresident

☐

ND Reciprocity

☐

Nonresident Military Spouse

Taxable Income

- | | | | |
|---|---|---|----|
| 1 | Federal adjusted gross income from Form 1040, line 11b | 1 | 00 |
| 2 | Standard deduction or itemized deductions from Form 1040, line 12e | 2 | 00 |
| 3 | Additional deductions from Form 1040, line 13b | 3 | 00 |
| 4 | Subtract line 2 and 3 from line 1. If zero or less, enter 0 (zero). | 4 | 00 |
| 5 | Montana additions to federal taxable income from Schedule I, Part I, line 7 | 5 | 00 |
| 6 | Montana subtractions from federal taxable income from Schedule I, Part I, line 25 | 6 | 00 |
| 7 | \$5,810 subtraction for each taxpayer 65 and older (See instructions) | 7 | 00 |
| 8 | Add lines 4 and 5. Then subtract lines 6 and 7. If zero or less, enter 0 (zero). | | |

This is your Montana taxable income. 8 00

Tax, Credits, and Payments

- | | | | |
|--|--|-----|----|
| 9 | Tax liability before tax credits (See instructions) | 9 | 00 |
| 10 | Nonrefundable tax credits from Schedule III, Part I, line 14 | 10 | 00 |
| 11 | Subtract line 10 from line 9. | 11 | 00 |
| This is your tax after nonrefundable tax credits. | | | |
| 12 | Montana income tax withheld from: | | |
| 12a | Form(s) W-2 | 12a | 00 |
| 12b | Form(s) 1099 | 12b | 00 |
| 12c | Total pass-through entity tax credit from Montana Schedule(s) K-1 | 12c | 00 |
| 12d | Total withholding from Montana Schedule(s) K-1 | 12d | 00 |
| 12e | Loan-out withholding from Form LOWCERT | 12e | 00 |
| | Add lines 12a through 12e | 12 | 00 |
| 13 | 2026 estimated tax payments | 13 | 00 |
| 14 | Overpayment applied from 2025 return | 14 | 00 |
| 15 | Extension payment | 15 | 00 |
| 16 | Earned Income Credit. Federal EIC 00 Multiply Federal EIC by 20% (0.20) | 16 | 00 |
| 17 | Elderly Homeowner/Renter Credit from Schedule 2EC, Line 30 | 17 | 00 |
| 18 | Refundable tax credits from Schedule III, Part I, line 17 | 18 | 00 |
| 19 | If filing an amended return: payments made with original return | 19 | 00 |
| 20 | Contributions, penalties, interest, and other taxes from Schedule IV, line 8 | 20 | 00 |
| 21 | If filing an amended return: previous overpayment | 21 | 00 |
| 22 | Add lines 12 through 19, then subtract lines 20 and 21. | 22 | 00 |
| This is your total payments. | | | |

Tax Due or Overpayment

- | | | | |
|-----------------------------|---|----|----|
| 23 | If line 22 is less than line 11, subtract line 22 from line 11. | 23 | 00 |
| 24 | If line 22 is more than line 11, subtract line 11 from line 22. | 24 | 00 |
| 25 | Enter the amount from line 24 you would like applied to your 2027 estimated taxes | 25 | 00 |
| 26 | Enter the amount you want deposited into a 529 or 529A account | 26 | 00 |
| 27 | Add lines 25 and 26, then subtract from line 24. | 27 | 00 |
| This is your refund. | | | |



26CE01XX

Name

Social Security Number

Montana Individual Income Tax

Nonresidents, part-year residents, and Montana residents with nonresident or part-year resident spouses, enter line 13 on Schedule II, line 23; line 14 on Schedule II, line 18; and leave line 15 below blank.

- | | | | |
|----|--|----|----|
| 1 | Enter your total Montana taxable income from page 1, line 8. If you do not have a net long-term capital gains, skip lines 2 through 12 and enter 0 (zero) on line 13. | 1 | 00 |
| 2 | Enter your net long-term capital gains (See instructions) | 2 | 00 |
| 3 | Enter the lesser of line 1 or line 2 | 3 | 00 |
| 4 | Enter Entrepreneur Magnet Act gains from the sale or exchange of capital stock (See instructions) | 4 | 00 |
| 5 | Subtract line 4 from line 3. If zero or less, enter 0 (zero) | 5 | 00 |
| 6 | Subtract line 3 from line 1 | 6 | 00 |
| 7 | Enter the amount for your federal filing status:
\$47,500 if single or married filing separately
\$95,000 if married filing jointly or qualifying surviving spouse
\$71,250 if head of household | 7 | 00 |
| 8 | Subtract line 6 from line 7. If zero or less, enter 0 (zero) | 8 | 00 |
| 9 | Enter the lesser of line 5 or line 8 | 9 | 00 |
| 10 | Multiply line 9 by 3% (0.03) | 10 | 00 |
| 11 | Subtract line 9 from line 5. If zero or less, enter 0 (zero) | 11 | 00 |
| 12 | Multiply line 11 by 4.1% (0.041) | 12 | 00 |
| 13 | Add lines 10 and 12. This is your Montana net long-term capital gains tax. | 13 | 00 |
| 14 | If you do not have a net long-term capital gain, figure your tax on the amount on line 1 using the Montana Ordinary Income Tax Table. If you have a net long-term capital gain, figure your tax on the amount on line 6 using the Montana Ordinary Income Tax Table. This is your Montana ordinary income tax. | 14 | 00 |
| 15 | Residents add lines 13 and 14, and enter this amount on page 1, line 9. This is your Montana resident tax. | 15 | 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.

Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions)

- 1 Routing Number
2 Account Number ☐ Checking ☐ Savings
3 ☐ Mark this box if this refund is going to an account that is located outside of the United States or its territories.

529/529A Account Deposit Information (See instructions)**529/529A deposit amount**

- | | | |
|---|--|----|
| 4 | Account Type ☐ 529 Qualified Tuition Program ☐ 529A Achieving a Better Life Experience | |
| | RTN# ACCT# | 00 |
| 5 | Account Type ☐ 529 Qualified Tuition Program ☐ 529A Achieving a Better Life Experience | |
| | RTN# ACCT# | 00 |

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.

Taxpayer

Signature x Date Date of Birth
Phone

Spouse

Signature x Date Date of Birth
Phone

Tax Preparer

Signature Date Signed
Print Name Phone

- ☐ Mark this box if you allow the DOR to discuss this tax return with your tax preparer. PTIN
☐ Mark this box if you allow the DOR to discuss this tax return with someone other than your tax preparer.
Name Phone



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2026 Montana Form 2 Schedule I – Adjustments

2026v1

5/2026

Name

Social Security Number

Part I. Montana Adjustments to Federal Taxable Income

Additions

- | | | | |
|---|---|---|----|
| 1 | Interest and mutual fund dividends from state, county, or municipal bonds from other states | 1 | 00 |
| 2 | Other recoveries of amounts deducted in earlier years that reduced Montana taxable income.
(Do not include recoveries of federal income tax.) | 2 | 00 |
| 3 | Taxable distribution from ☐ Montana Medical Savings Account (See instructions)
☐ First-Time Homebuyer's Account (See instructions) | 3 | 00 |
| 4 | State income tax deduction included in federal taxable income (See instructions) | 4 | 00 |
| 5 | Expenses used to claim a Montana tax credit | 5 | 00 |
| 6 | Other additions Code Code | 6 | 00 |
| 7 | Add lines 1 through 6, and enter the total on page 1, line 5. This is your Montana additions. | 7 | 00 |

Subtractions

- | | | | |
|----|---|----|----|
| 8 | State income tax refunds included in federal taxable income (See instructions) | 8 | 00 |
| 9 | Interest and mutual fund dividends from federal bonds, notes, and obligations | 9 | 00 |
| 10 | Recoveries of amounts deducted in earlier years included in federal taxable income that did not reduce Montana income tax | 10 | 00 |
| 11 | Exempt tribal income. Include Form ETM | 11 | 00 |
| 12 | Military salary of active-duty service member | 12 | 00 |
| 13 | Subtraction of military retirement income for working military retirees and military survivor benefits. Include Form WMRE | 13 | 00 |
| 14 | Subtraction for qualified volunteer firefighters or volunteer emergency care providers | 14 | 00 |
| 15 | Montana medical savings accounts deposits and earnings from Part II, line 4 | 15 | 00 |
| 16 | First-time homebuyer account deposits and earnings from deposits made before January 1, 2024 | 16 | 00 |
| 17 | Family education savings (529 plan) account deposits | 17 | 00 |
| 18 | Achieving a Better Life Experience Act (ABLE) account deposits | 18 | 00 |
| 19 | Business-related expenses for purchasing recycled material. Include Form RCYL | 19 | 00 |
| 20 | Business expenses not included in federal taxable income due to an existing federal credit taken | 20 | 00 |
| 21 | Certain expenses incurred by cannabis businesses | 21 | 00 |
| 22 | Business sales and other miscellaneous subtractions. Code Code | 22 | 00 |
| 23 | Tier I Railroad Retirement Benefits included on Form 1040, line 6b | 23 | 00 |
| 24 | Tier II Railroad Retirement Benefits included on Form 1040, line 5b (See instructions) | 24 | 00 |
| 25 | Add lines 8 through 24, and enter total on page 1, line 6. This is your Montana subtractions. | 25 | 00 |

Part II. Montana Medical Savings Account (MSA) Adjustment

Subtraction

- | | | | |
|---|--|---|----|
| 1 | Beginning balance. If this is a new account, enter 0 | 1 | 00 |
| 2 | Total contributions for the year (up to \$4,800 per taxpayer) | 2 | 00 |
| 3 | Earnings from the account: interest, dividends, capital gains, etc.
☐ Mark this box if your account balance is less than your beginning balance (See instructions) | 3 | 00 |
| 4 | Add lines 2 and 3. Enter the total on Part I, line 15 | 4 | 00 |
| 5 | Ending balance. Enter your ending balance as shown on your year-end account statement. | 5 | 00 |

Addition

- | | | | |
|----|---|----|----|
| 6 | Total withdrawals made during the year | 6 | 00 |
| 7 | Withdrawals for eligible expenses. (See instructions) | 7 | 00 |
| 8 | Nonqualified withdrawals. Subtract line 7 from line 6. Enter the total on Part I, line 3 | 8 | 00 |
| 9 | Nonqualified withdrawals not subject to penalty (See instructions) | 9 | 00 |
| 10 | Nonqualified withdrawals subject to penalty. (See instructions) | 10 | 00 |



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2026 Montana Form 2 Schedule II –
Tax on Montana Source Income

2026v1

5/2026

☐ Alternative Method Filer (See instructions) ☐ 30 Day Nonresident Exclusion (See instructions)

Part-Year Resident Information

Date of Residency Change

State moved to

State moved from

Mixed Residency (See instructions)

Complete this section if one spouse was a Montana resident at any point during the tax year and the other spouse was a nonresident or part-year resident.

Montana Resident Spouse

Social Security Number

Nonresident/Part-Year Resident Spouse

Social Security Number

Montana Source Ordinary Income

Montana source ordinary income is all income that is not considered a net long-term capital gain.

1	Wages, salaries, tips, etc.	1	00
2	Interest	2	00
3	Ordinary dividends	3	00
4	Refunds, credits, or offsets of local income taxes	4	00
5	Alimony received	5	00
6	Business income or (loss). (See instructions)		
	6a Montana source business income	6a	00
	6b Additional Montana source business expenses	6b	00
	Subtract line 6b from line 6a. This is your net Montana source business income or (loss)	6	00
7	Short-term capital gain or (loss)	7	00
8	Other gains or (losses)	8	00
9	IRAs, pensions, and annuities	9	00
10	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
	☐ Mark this box if you have Montana source suspended losses (See instructions)		
	10a Montana source income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	10a	00
	10b Additional Montana source business expenses related to rental real estate, royalties, partnerships, S corporations, trusts, etc. (See instructions)	10b	00
	Subtract line 10b from line 10a. This is your net Montana source income from rental real estate, royalties, partnerships, S corporations, trusts, etc.	10	00
11	Farm income or (loss)		
	11a Montana source farm income or (loss)	11a	00
	11b Additional Montana source expenses related to farm income or (loss) (See instructions)	11b	00
	Subtract line 11b from line 11a. This is your net Montana source farm income or (loss).	11	00
12	Social Security Benefits	12	00
13	Other income and adjustments to income (See instructions)	13	00
14	Montana source additions to income (See instructions)	14	00
15	Add lines 1 through 14. This is your Montana source ordinary income.	15	00

Everywhere Ordinary Income

16	Everywhere Ordinary Income		
	16a Form 1040, line 9	16a	00
	16b Certain federal adjustments (See instructions)	16b	00
	16c Net long-term capital gains	16c	00
	Subtract lines 16b and 16c from line 16a. This is your everywhere ordinary income for Montana.	16	00



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2026 Montana Form 2 Schedule II –
Tax on Montana Source Income
(Continued)

Name

Social Security Number

Montana Source Ordinary Income Tax

17 Divide line 15 by line 16.

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

This is your Montana source ordinary income ratio. 17

18 Montana ordinary income tax from page 2, line 14

18

00

19 Multiply the tax on line 18 by the ratio on line 17.

This is your Montana source ordinary income tax. 19

00

Montana Source Net Long-Term Capital Gains Tax

20 Total net long-term capital gains from page 2, line 2. (See instructions)

20

00

21 Montana source net long-term capital gains. (See instructions)

21

00

22 Divide line 21 by line 20. Round to 6 decimal places and do not enter more than 1.000000.

This is your Montana source net long-term capital gains ratio. 22

23 Montana net long-term capital gains tax from page 2, line 13

23

00

24 Multiply the tax on line 23 by the ratio on line 22.

This is your Montana source net long-term capital gains tax. 24

00

Total Tax on Montana Source Income

25 Add lines 19 and 24. Enter here and on page 1, line 9.

This is your total tax on Montana source income. 25

00



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2026 Montana Form 2 Schedule III – Tax Credits

2026v1

5/2026

Name

Social Security Number

Part I. Tax Credits**Nonrefundable Credits**

1	Total credit amount(s) for income tax liability paid to another state or country reported on Part II, line 21. (See instructions)	1	00
2	Qualified endowment credit. Include Form QEC	2	00
3	Recycle credit. Include Form RCYL	3	00
4	Apprenticeship credit	4	00
5	Trades education and training credit. Include Form TETC	5	00
6	Innovative educational program credit Credit confirmation code	6	00
7	Student scholarship organization credit Credit confirmation code	7	00
8	Contractor's gross receipts tax credit. If multiple CGR accounts, mark here ☐ CGR Account ID:	8	00
9	Historic property preservation credit. Include federal Form 3468	9	00
10	Infrastructure users fee credit. Include Form IUFC	10	00
11	MEDIA Credit UCRN	11	00
12	Jobs growth incentive credit. Include Form JGI Credit certificate number	12	00
13	Carryforward amount from an expired or repealed tax credit (See instructions) Tax credit code	13	00
14	Add lines 1 through 13 and enter the total on page 1, line 10.	14	00
These are your nonrefundable credits.			00

Refundable Credits

15	Adoption credit. Include Form ADPT	15	00
16	Unlocking public lands credit	16	00
17	Add lines 15 and 16 and enter the total on page 1, line 18. These are your refundable credits.	17	00



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2026 Montana Form 2 Schedule III – Tax Credits (Continued)

Name

Social Security Number

Part II. Credit For Income Taxes Paid to Another State or Country

Complete a separate page for each state or other country. Report the total of all pages on Part I, line 1.

Montana Ordinary Income Tax

- | | | |
|---|----|----|
| 1 Enter your income sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident, excluding any net long-term capital gains. (See instructions) | 1 | 00 |
| 2 Enter all income sourced and taxable to the other state or country
Enter state's abbreviation | 2 | 00 |
| 3 Income sourced and taxable to Montana excluding your net long-term capital gains
(See instructions) | | |
| 3a If a full-year resident, enter Form 1040, line 9 excluding your net long-term capital gains | 3a | 00 |
| 3b If a full-year resident, enter expenses related to sourced and taxable income | 3b | 00 |
| Full-year residents subtract line 3b from line 3a. | | |
| Part-year residents and mixed residency filers, enter Schedule II, line 16. | 3 | 00 |
| 4 Enter your total tax liability paid to the other state or country | 4 | 00 |
| 5 Enter your Montana ordinary income tax (See instructions) | 5 | 00 |
| 6 Divide line 1 by line 2. Round to 6 decimal places and do not enter more than 1.000000 | 6 | |
| 7 Multiply line 4 by line 6 | 7 | 00 |
| 8 Divide line 1 by line 3. Round to 6 decimal places and do not enter more than 1.000000 | 8 | |
| 9 Multiply line 5 by line 8 | 9 | 00 |
| 10 Enter the lesser of the amounts on lines 4, 7, or 9. This is your credit for income tax paid to another state or country for Montana ordinary income tax. | 10 | 00 |

Montana Net Long-Term Capital Gains Tax

- | | | |
|---|----|----|
| 11 Enter your net long-term capital gain sourced and taxable to another state or country that is included in your Montana taxable income or in your Montana source income if a part-year resident. (See instructions) | 11 | 00 |
| 12 Enter all income sourced and taxable to the other state or country
Enter state's abbreviation | 12 | 00 |
| 13 Enter net long-term capital gains. (See instructions) | 13 | 00 |
| 14 Enter your income tax liability paid to the other state or country (See instructions) | 14 | 00 |
| 15 Full-year residents enter page 2, line 13.
Part-year residents and mixed residency filers enter Schedule II, line 24. | 15 | 00 |
| 16 Divide line 11 by line 12. Round to 6 decimal places and do not enter more than 1.000000 | 16 | |
| 17 Multiply line 14 by line 16 | 17 | 00 |
| 18 Divide line 11 by line 13. Round to 6 decimal places and do not enter more than 1.000000 | 18 | |
| 19 Multiply line 15 by line 18 | 19 | 00 |
| 20 Enter the lesser of the amounts on lines 14, 17, or 19. This is your credit for income tax paid to another state or country for Montana net long-term capital gains tax. | 20 | 00 |

Total Credit for Income Taxes Paid to Another State or Country

- | | | |
|--|----|----|
| 21 Add lines 10 and 20, and enter the total on Part I, line 1. | 21 | 00 |
|--|----|----|



26CE07XX



2026 Montana Form 2 Schedule IV –
Contributions, Penalties, Interest, and Other Taxes

2026v1
5/2026

Name

Social Security Number

1	Total voluntary check-off contribution programs from lines 1a through 1d					
1a	Nongame Wildlife Program	☐ \$5	☐ \$10	☐ \$20	00	other amount
1b	Child Abuse Prevention	☐ \$5	☐ \$10	☐ \$20	00	other amount
1c	Agriculture Literacy in Montana Schools	☐ \$5	☐ \$10	☐ \$20	00	other amount
1d	Montana Military Family Relief Fund	☐ \$5	☐ \$10	☐ \$20	00	other amount
	Total voluntary check-off contribution programs from lines 1a through 1d				1	00
2	Interest on underpayment of estimated taxes (See instructions)				2	00
	If applicable, mark the appropriate box					
	☐ 2/3 farming gross income					
	☐ Estimated payments made using the annualization method					
3	Late filing penalty				3	00
4	Late payment penalty				4	00
5	Interest				5	00
6	Other penalties (See instructions)	☐ First-Time Homebuyer Account				
		☐ Montana Medical Savings Account				
		☐ Farm and Ranch Risk Management Account			6	00
7	Lump-sum and recapture taxes (See instructions)	Code	Code		7	00
8	Add lines 1 through 7, and enter on page 1, line 20.					
	These are your total contributions, penalties, interest, and other taxes.				8	00



26CE08XX



2026 Montana Form 2 Schedule V –
Amended Return Information

2026v1
5/2026

Name

Social Security Number

Adjustment Type: ☐ Federal Audit ☐ Amended Federal Return ☐ Montana Adjustment ☐ Other

A
Form or Schedule

B
Line or Box

C
Reason



26CE09XX



2026 Montana Form 2 Schedule 2EC – Elderly Homeowner/Renter Credit

2026v1

5/2026

Claimant Name Initial Last Name Social Security Number Date of Death

Physical address City State ZIP Code + 4

Attestation

- ☐ I reached age 62 by December 31, 2026
- ☐ I resided in Montana for a minimum of nine months during 2026
- ☐ I occupied a Montana residence as a renter, owner, or lessee for at least six months during 2026
- ☐ My combined gross household income was less than \$45,000 for 2026 (See instructions)
- ☐ I am the only member of my household claiming this credit

Household Occupancy

How many people lived in your household during 2026?

Gross Household Income

1	Wages, salaries, tips, etc.	1	00
2	Interest	2	00
3	Dividends	3	00
4	IRA distributions from Form 1099-R (See instructions)	4	00
5	Pensions and annuities from Form 1099-R and Tier II Railroad Retirement benefits (See instructions)	5	00
6	Social Security benefits and Tier I Railroad Retirement benefits (See instructions)	6	00
7	Capital gain, including any exclusion	7	00
8	Refundable credits received, including your elderly homeowner renter credit received in 2026	8	00
9	Alimony	9	00
10	Business income	10	00
11	Other gains	11	00
12	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	12	00
13	Farm income	13	00
14	Unemployment compensation	14	00
15	Other income not included above (See instructions)	15	00
16	Government assistance and support money	16	00
17	Income received by other members of your household	17	00
18	Add lines 1 through 17. This is your gross household income.	18	00

Net Household Income

19	Your standard exclusion is entered here for you	19	12600	00
20	Subtract line 19 from line 18 and enter the result here, but not less than zero	20		00
21	Enter your multiplier rate from the Household Income Reduction Table. (See instructions)	21		
22	Multiply line 20 by line 21. This is your net household income.	22		00

Credit Calculation

23	Enter the property tax you were billed for your Montana residence and up to one acre in 2026	23		00
24	Enter the rent that you paid in 2026 for your Montana residence	24		00
25	Multiply line 24 by 15% (0.15)	25		00
26	Add lines 23 and 25	26		00
27	Subtract line 22 from line 26 and enter the result here, but not less than zero	27		00
28	Enter the lesser of line 27 or \$1,150	28		00
29	Enter the percentage from the Credit Multiplier Table that corresponds to your gross household income on line 18 (See instructions)	29		
30	Multiply line 28 by the percentage on line 29. Enter the total here and on page 1, line 17. This is your elderly homeowner/renter credit.	30		00



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